

BUDGET DEVELOPMENT MANUAL

**State of Idaho
FY 2008**

**Prepared in accordance with Chapter 35, Title 67, *Idaho Code*
by
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Division of Financial Management
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**In cooperation with
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HIGHLIGHTS

A thorough review of this manual will be necessary to become familiar with all the items that are expected in a complete budget request. Some of the more significant changes are:

- **Salary Reallocation Report:** The Division of Financial Management, Legislative Services Office, and the Office of the State Controller are working on a form for reporting the use of personnel dollars as required by Section 7 of House Bill 844. The information on this form will not affect your budget request but will be required to be submitted with your budget. The template should be available some time in July.
- **Operating Inflationary Adjustments:** Because of the variability in operating and medical costs, we have developed a new methodology for requesting operating inflation. Agencies will now complete a detailed Form B-4 to report inflationary increases by summary object. The agency may choose to use the calculated inflation number or a standard inflation rate of 1.81% for operating expenditures or 3.06% for medical related payments. Please refer to page 15 for further instructions.
- **Form B-8.1:** Form B-8.1 has been simplified and several questions have been removed from the information requested on the form.
- **Form B-6:** Form B-6 has been modified to include two additional variables. First, all agencies will be required to include in the adjustment area of the form the amounts that were removed in DU 10.18 of the FY 2007 appropriation for premium holidays. Second, a mandatory adjustment must be made to reflect the difference between budgeted and actual amounts for Board and Group positions. Please see page 18 for further details. Please download and use the most current B-6 Excel form from <http://dfm.idaho.gov/>.
- **Change in Employee Compensation:** CEC requests in decision units 10.61 and 10.62 should use a 3.5% growth factor. This amount is based on anticipated wage growth of all employers in the Mountain West region of the country.
- **Performance Reports:** Idaho Code requires agencies to submit both Part A and Part B of agency performance reports. Both the agency profile and other measures should be submitted separately from the budget request. Instructions for submitting agency performance data will be provided in a separate document. Analysts may contact agency staff for specific caseload data, if necessary, to complete their analysis of the submitted budget request.
- **New Positions:** When budgeting for new classified positions, use entry level plus 5% on state compensation schedule H. The current amounts are reflected in Appendix D.
- **On-Line Budget Development System:** The on-line Budget Development System is now located at <http://apps.dfm.idaho.gov/bds/>. If you need access to the system please contact Anita Hamann at ahamann@dfm.idaho.gov.

PREFACE

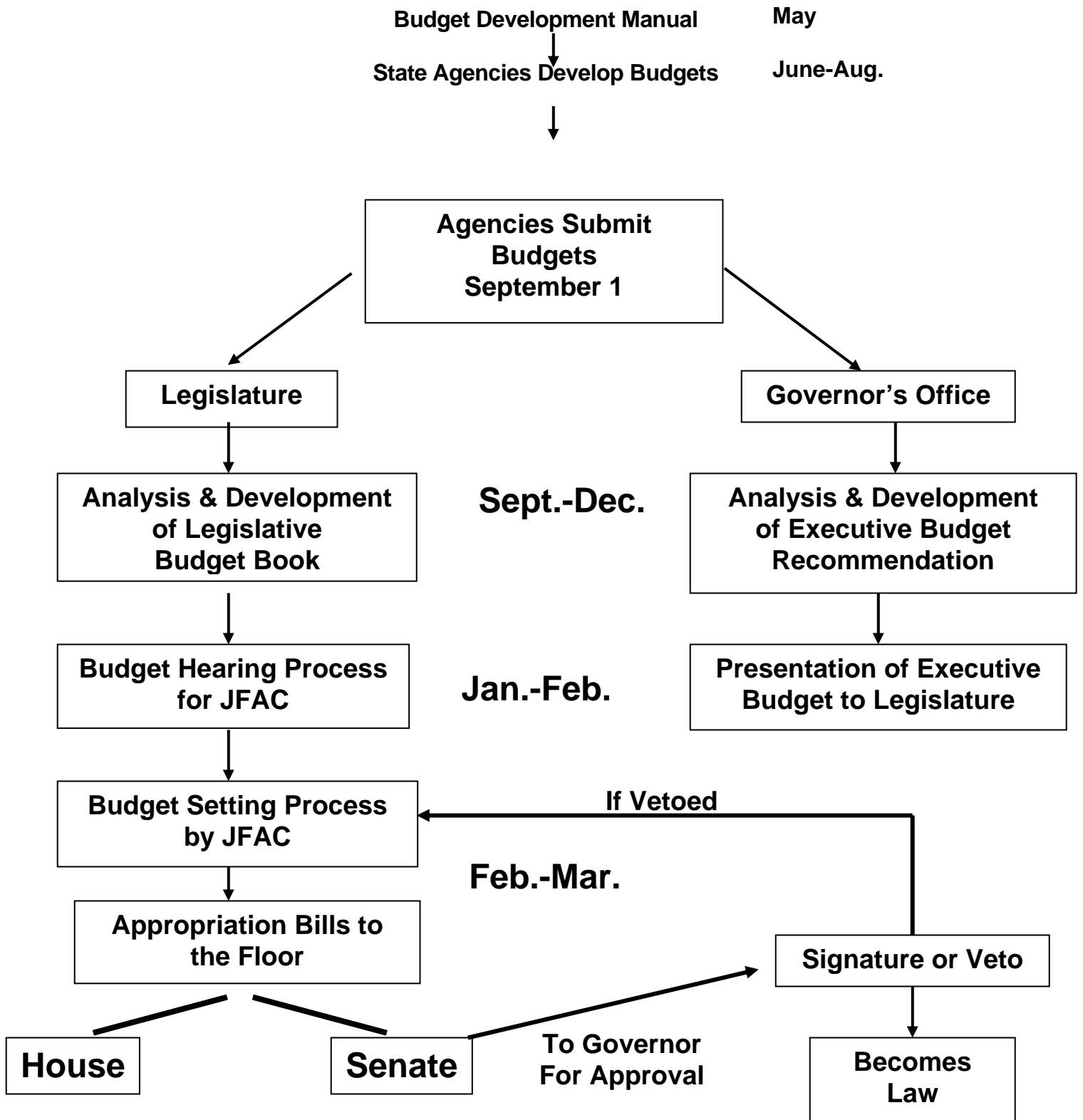
Purpose of Manual

Instructions in this manual are presented to assist agencies in preparing their FY 2008 operating budget requests. The examples used in this manual are for illustrative purposes only and do not accurately reflect the budget of the Division of Financial Management.

The budget submittal procedures are designed to facilitate general consistency in the presentation and review of the requests while affording agencies the flexibility to clearly describe programs, objectives, and needs.

When developing recommendations for the Governor for the allocation of all state resources, DFM reviews all state agencies' operating budget requests for compliance with basic budget policies and statutory requirements. This review results in the Governor's annual budget recommendation to the Legislature, and culminates with the final budget decisions made by the Legislature.

Idaho State Budget Process



THE BUDGET DEVELOPMENT PROCESS

The ultimate product of the budgetary process is a plan describing how, during the next fiscal year, the state will use its limited resources to best meet the needs of its citizens. While the final formulation of an overall plan rests with the Legislature and the Governor, it originates with the individual budget requests of state agencies.

Program Development

Idaho uses a budgetary process known as program budgeting. Funding decisions are made on the basis of goal-oriented programs within each organizational unit. The purpose of program budgeting is to relate results to cost.

A program is a set of activities that follows a planned course of action to achieve specified goals and objectives. A program is a broad category of similar services (WHAT) for an identifiable group (WHO) and for a specific purpose (WHY).

The creation of a program results from:

- The identification of a problem and/or desired outcome;
- A decision to take action to solve the problem or achieve the outcome;
- A plan for allocating resources to solve the problem or meet the outcome.

Programs must be manageable. There must be a specific person designated to be responsible for the operation of the program and for the achievement of the program's objective(s).

Programs should have well-defined and measurable outcomes.

Programs should have at least one long-range goal and one short-range objective. All objectives should clearly contribute to the program goal.

The first step in budget preparation is to identify the needs or problems that necessitate the existence of a program. The agency should focus emphasis on needs and problems that require policy review by the Governor and the Legislature. From this process evolves the establishment of program goals, identification of objectives, and the proposal of a recommended solution.

When identifying needs and problems, the following questions should be answered:

- What is the real problem or issue, and what is the cause?
- Who are the specific population groups (i.e., clientele) affected?
- Why is a program needed to address the problem or need?
- What is the magnitude and trend of the problem or need?

Program Goal: The program goal is the long-range result or accomplishment planned for a program. It should relate directly to the problem the program is trying to solve or the need the program is trying to meet. The goal need not be met in a fiscal year, nor is it necessary that the goal be directly measurable. It should indicate the general direction of the program as opposed to a specific level of accomplishment.

Evaluation of Program Performance: It will be necessary to submit the performance-related report separate from the budget on September 1, 2006. The report is an updated version of the Agency Profile submitted last November. In addition the other report will include up to ten performance measures that are tied to the agency's strategic plan. Analysts may also contact agency staff for specific caseload data or service level, if necessary, to complete their analysis of the submitted budget request.

A performance evaluation is the systematic review of a program to determine how well it meets its objectives and how it might be modified to better meet those objectives. Performance evaluation is an ongoing process of formally reviewing goals, objectives, and strategies against established standards for performance. At a minimum there should be an annual evaluation of the program performance.

The following questions should help the program manager evaluate a program:

- Are the program activities occurring as provided by the appropriation? (If the answer is no, the activities need to be re-evaluated in terms of the program objectives).
- Are the activities and objectives effective in achieving the identified goal? (If the answer is no, the activities and objectives need to be re-evaluated in terms of the problem or need).
- Are the activities being performed as efficiently as possible, and are the results worth the cost of achieving them? (If the answers are no, thought should be given to improving efficiency or eliminating the program).

Program Structure: An agency program structure is used for the presentation of budgetary information and resource allocation. Program structure is not necessarily the same as organizational structure. A program structure assembles related activities of an agency into an identifiable group. This helps management evaluate the cost and the effectiveness of providing a specific service and makes comparisons between programs more meaningful. Program levels should be used to group activities into a framework useful to decision-makers and not for tracking specific objects, locations, fiscal years, etc. The program structure will be based, wherever possible, on the STARS agency/function/activity structure. This will allow for greater continuity between resource allocation and expenditure accounting.

Evaluation of Current Program Structure: The agency director and the program managers should evaluate the existing program structure. The program structure should be modified only to the extent necessary to meet the needs of decision-makers and the characteristics outlined in the following paragraphs. Generally, agencies should submit their FY 2008 budget requests at the same program level at which they received their FY 2007 appropriation.

Appendix A contains the program structure that agencies are to use for FY 2008. Any changes involving current programs that are anticipated for FY 2008 will have to appear as adjustments before the FY 2008 Base. The addition of a new program, and its associated program structure, will require the use of a line item decision unit (12.00 series). Review and approval of these proposals will take place prior to, or during the DFM reviews to be held with each agency by August 15.

Program Objectives: Objectives are specific accomplishments that are pursued in an effort to achieve the longer-range program goal(s). Objectives should be developed for each identified program and should be clear, concise, understandable, and measurable by specific performance indicators so that the degree of accomplishment can be determined.

Program Performance Indicators: Performance indicators are the measures of the accomplishment of a goal, objective, or strategy. The best performance indicators are outcome indicators that specifically describe the degree to which objectives are being accomplished.

Outcome indicators provide information on the degree to which objectives are achieved by describing both the quantity and quality of service. They should indicate the effect of service on the well being of clients and the public. For example, the percent of clients of a Vocational Rehabilitation program that are employed 60 days after completing the program would be an outcome indicator. Outcome indicators provide information on the cost of providing government products or services. They may appear as ratios comparing the amount of workload accomplished to the amount of input (e.g. number of lane miles of highway repaired per person per day).

Other outcome indicators may appear as utilization rates of facilities, equipment, or employees. These can be expressed in a variety of ways such as hospital capacity utilization factors, vehicle or equipment down times, and the amount of nonproductive time per employee, such as parole/probation officers waiting in court rooms.

Program Decision Units

Integral to the budget process is the development of decision units. The purpose of the decision unit is to relate results with costs. Decision units should contain a description of a requested course of action, the expected benefits or impacts, and the cost or savings associated with the action. This manual, as well as the various budget forms, will represent a specific decision unit in its abbreviated form ("DU").

Any change in the cost, manner of realizing objectives, or a change in the objectives themselves requires a decision unit. Decision unit categories 1 through 11 are very specific concerning the titles and information. The first number in the decision unit represents a major category in the submission process. For example, all decision units that begin with a "6" are current year Expenditure Adjustments. The first number to the right of the decimal point represents a specific type of Expenditure Adjustment. DU 6.40 is an Object Transfer the "4" referring to the specific type of Expenditure Adjustment. The second number to the right of the decimal point represents the priority of that Object Transfer within that particular program; for example, DU 6.41 would be the first priority, DU 6.42 would be the second priority, DU 6.43 would be the third priority, and so on. If you do not have any Object Transfers within a program you will skip DU 6.40 entirely. A table of the standardized decision unit category numbering system can be found in Appendix B.

Line item decision units (sometimes referred to as "after-maintenance" or "after MCO" decision units) begin with decision unit number 12.01 and must be listed in agency and program priority order, from the highest to lowest. The priority listing will enable agency management to clearly indicate its judgment of the relative importance of the decision units included in the budget request. Form B-8.1 has a place to indicate the agency and program priority ranking of each line item decision unit. The title should be descriptive, for example: "increase foster payment levels" or "automate the budget development process."

THE BUDGET SUBMISSION

General Rules of Budget Submission

Required Forms: Agencies should adhere to the budget sequence shown on page 9. A copy of the agency's organizational structure should immediately follow the B-2 form. Some agencies may be required to submit other data as determined by DFM or LSO-BPA analysts.

Availability of Printed or Electronic Request Forms: Agencies are encouraged to submit their budget electronically. Forms can be found at <http://dfm.idaho.gov>. A printout of the online budget submission must be attached to your printed materials that are submitted to DFM.

Required Submission: Two (2) complete sets of all materials including support schedules must be submitted to DFM. Another set must be submitted to LSO-BPA at the same time.

Submission Date: The statutory deadline for submitting budget requests is September 1. Requests for extensions must be made in writing to the DFM administrator and the LSO-BPA supervisor prior to September 1, 2006. A specific extension date should be requested. DFM and LSO-BPA will confer on any requests and notify the agency of a revised deadline. Due to statutory requirements, the legislative and judicial branches are exempt from this provision.

Titles and Codes: All schedules should be labeled with the agency name, function name, activity name (if appropriate), and STARS agency number (3 digit) in the blanks provided. Use the information contained in Appendix A of this manual to fill in the agency, function and activity numbers. After the complete budget package has been assembled according to the proper sequence (see page 9), fill in page number blocks consecutively from beginning to end of the package. It is important that each form and page of the budget submission include the fiscal year for which the request is made.

Changes to the Original Submission: If changes are necessary, please contact your respective analysts to explain the reasons for the revisions.

Rounding: All amounts on the budget forms shall be rounded to the nearest \$100. Amounts below \$50.00 are rounded down; amounts of \$50.00 or more are rounded up.

Historical Data: All historical expenditure and receipt amounts must reconcile to records from the State Controller's Office reports 0209 and 0237, except that they should be rounded to the nearest one hundred dollars.

One-time Requests: Beginning with the current year appropriation (DU 3.00) all one-time moneys in request decision units must be identified by checking the "OT" for one-time box on the appropriate line next to the fund column. One-time and ongoing portions must be separated onto different lines for decision units comprised of both types of request and the one-time portion identified appropriately. Do not use a one-time indicator for any prior year actual expenditure (the DU 1.00 series and DU 2.00).

Temporary Positions: Pursuant to *Idaho Code* 67-5302 (33), a temporary appointment cannot be permanent in nature, nor can it exceed 1,385 hours during any 12-month period. The only exception pertains to the Department of Lands for fire suppression purposes. Under this statutory direction, agencies must not retain a temporary employee indefinitely such that there is a violation with the “permanent in nature” clause. Temporary positions should typically be used only to help agencies offset periodic increases in workload. If the intention of the agency is to hire an employee that will be “permanent in nature”, then that employee must be employed either as a permanent full-time employee or as a permanent part-time employee with a corresponding Position Control Number (PCN) and be accounted for under the Full-Time Position (FTP) cap set by the Legislature.

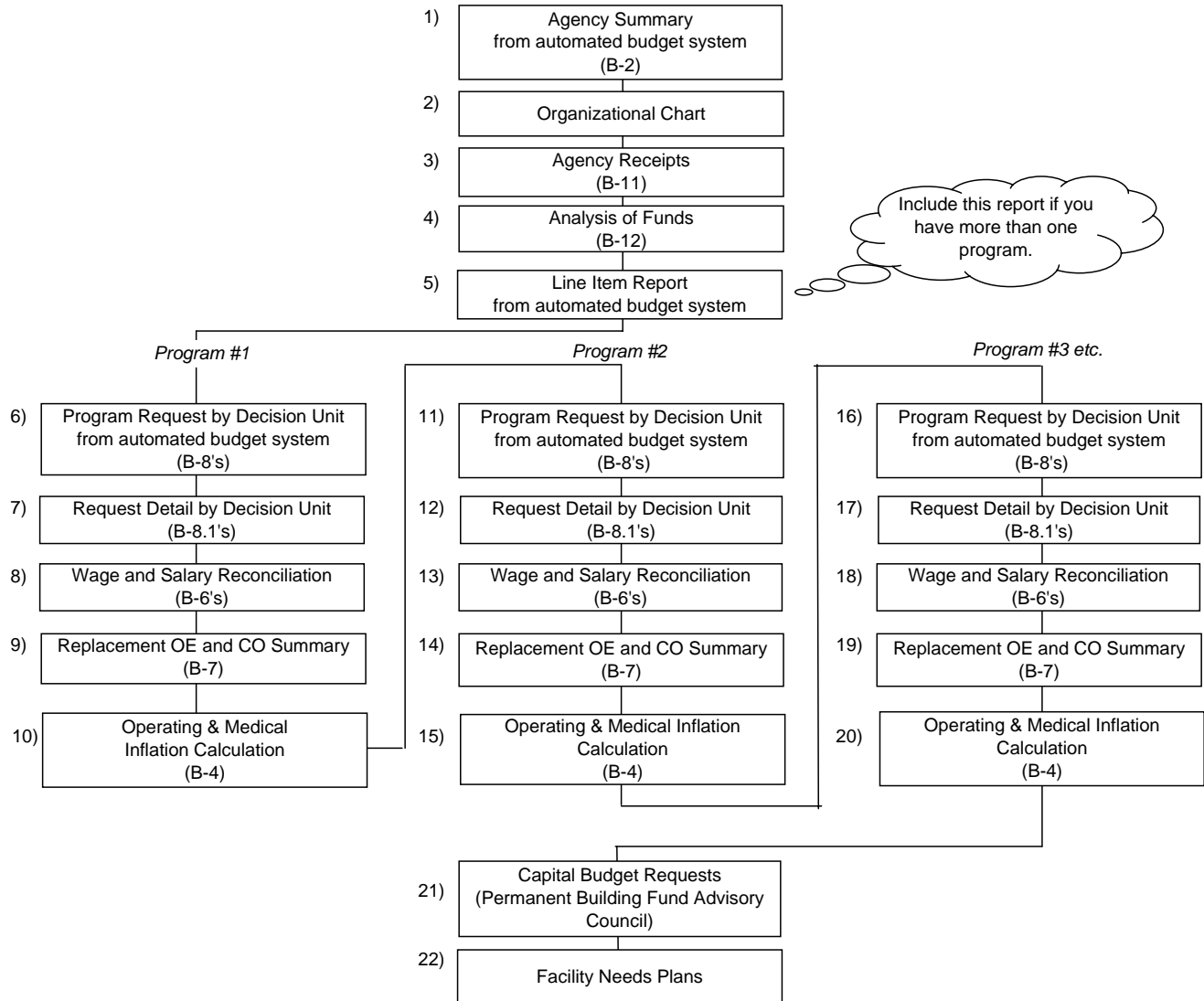
Information Technology Requests: The Information Technology Resource Management Council (ITRMC) in the Department of Administration requires each agency to submit an Information Technology (IT) plan on an annual basis (See ITRMC Policy 2010 Information Technology Planning at <http://www2.state.id.us/itrmc/plan&policies/itplan.htm> and the associated ITRMC Guideline G110 Agency IT Plan). Agency plans must be completed and have approval prior to the creation of a budget request decision unit. ITRMC will review all replacement capital outlay, replacement operating expenditures, and line item decision units for telecommunication (voice, data, video, etc.) hardware and software, computing hardware and software, and any other IT related items to ensure consistency with submitted plans and ITRMC Enterprise Standards (see <http://www2.state.id.us/itrmc/plan&policies/standards.htm>). The ITRMC Team will assist agencies in complying with planning and acquisition guidelines for information technology. DFM will forward all information technology data to, and consult with, ITRMC on all IT related decision units submitted with FY 2008 budget requests.

Capital Budget: The Capital Budget (see page 33) consists of new construction projects, major facility alterations or remodeling, preventive maintenance projects, and other major capital expenditures. The Department of Administration, Division of Public Works, administers all capital projects funded by Permanent Building Fund dollars and all projects over \$100,000 from other fund sources. Although these items are reviewed separately from agency operating budgets, a copy of the capital request to the Permanent Building Fund Advisory Council must be included with the operating budget submission, as well as a copy of the five-year facility plan. All new requests associated with maintenance, operations, and occupancy; such as staffing, maintenance of the building, grounds, furnishings, etc., need to be requested as a line item in the 12.00 decision unit series. These costs are necessary to make the building fully functional for the purpose for which it was designed and built.

Millennium Fund: The Millennium Fund, *Idaho Code* 67-1802, specifies that use of the Millennium Income Fund (Fund 0499) shall be determined by legislative appropriation. Therefore, agencies that desire consideration for Millennium funds should include a separate line item decision unit (12.00 series) with their regular budget submission, due September 1, 2006.

Other Information: Agencies are encouraged to submit additional information which explains methods of computation, assumptions used in making estimates, analysis of external factors affecting programs, etc. Various other formats such as tables and graphs that do not lend themselves to inclusion in decision unit or preprinted format, but are of assistance in explaining or providing further justification of requests, are welcome.

BUDGET FORM SEQUENCE



BUDGET COST GUIDELINES

The items presented in this section deal with the development of certain program costs that must be incorporated into the budget request. These include the five summary object codes:

Personnel Costs	Operating Expenditures	Capital Outlay	Trustee/Benefit Payments	Lump Sum
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The projected costs of other items included in the budget are to be obtained from the best available sources.

Personnel Costs – Existing Positions

Maintenance of Current Operations (MCO): There are certain Personnel Cost increases related to **existing positions** that are necessary merely to maintain the current performance levels of the program. These increases include:

- Increases in personnel benefits associated with existing full-time and part-time permanent employees: DU 10.11.
- Refactored classifications: DU 10.42. Adjustments needed when the Division of Human Resources revises the pay grade for an entire class of positions statewide, and an agency has received prior approval from the Division of Financial Management for the anticipated fiscal impact of refactoring. It is important to differentiate refactoring from reclassifications (see Glossary of Terms). Budget impacts for reclassified positions are considered neutral and will not be funded in the succeeding year's agency budget request.
- Position salary annualizations that result from positions being authorized or funded for only part of the previous fiscal year: DU 10.51.
- Statewide salary increases, more commonly referred to as the Change in Employee Compensation (CEC): DU 10.61, DU 10.62, and DU 10.63.
- Inflationary increases associated with group or temporary positions and other salary improvements such as salary equity, merit increases, and expansion of temporary help amounts are not to be included in MCO decision units. They should be placed in line item decision units (12.00 series).

Computation of MCO Personnel Costs: The automated WSR projects Personnel Costs by position for both the current year and budget year. The report assumes that vacant positions are filled on state compensation schedule H at entry level plus 5% and that no turnover in authorized positions occurs (for nonclassified, see below).

The WSR is prepared from the information contained in the EIS. Any deviation between the costs calculated in the report and those included in the MCO decision unit must be reconciled on the B-6 form. All positions funded with appropriated dollars must be reflected. DFM and LSO-BPA analysts have a copy of the WSR; therefore there is no need to submit a WSR with the budget request.

The following methodology is used in preparing the WSR and must also be used in preparing the B-6 form:

Classified and nonclassified positions assigned grades from the state compensation schedule H: When the position is filled, Personnel Costs are determined by the grade of the incumbent as of July 1. If the position is vacant, the cost of entry level plus 5% is used. Positions with invalid class codes will be projected at zero dollars for both the current year and budget year, but will reflect actual dollars expended in the prior year. To avoid errors, please ensure that EIS actions are submitted accurately and completely according to time frames prescribed in the year-end closing memo and other documents so that WSR corrections are minimized.

Nonclassified positions not assigned a grade from the state compensation schedule: If occupied, the salary reflected will be that of the incumbent on July 1. If vacant, the dollars reflected would be what was budgeted for the position on July 1.

Vacant Positions: The State Controller's Office will automatically delete from the Employee Information System any position that has been vacant for one year in accordance with 67-3519 *Idaho Code*. The position and its funding will remain in the agency's appropriation until legislative adjustments are made. Re-establishments of deleted positions on EIS or alternative uses of Personnel Costs require the approval of the Division of Financial Management. Vacant or deleted positions that will not be filled during FY 2007 must be eliminated in the agency's budget request. EIS forms deleting vacant positions should be submitted by the agency to the State Controller's Office.

Employee Benefits: The rates provided in the table on pages 13 and 14 are the ones used on the July 1 WSR. The rates reflect estimates of what agencies are expected to pay from the Personnel Costs portion of their program budgets.

The current year estimate of combined total cost for salary and benefits should be reconciled to your current year Personnel Costs appropriation as explained on page 16.

Salary Increases, Including Proposed Employee Benefit Improvement: Agencies will be required to compute a CEC decision unit based on a 3.5% employee compensation increase for permanent employees. Each CEC decision unit information block (DU 10.60) should accurately contain the base salary by fund source and be broken out by classified, nonclassified, and board positions. CEC for group and temporary positions will be calculated in DU 10.62 also at a 3.5% multiplier. Salary increases for elected officials are to be placed in DU 10.63. Refer to the instructions on page 19. The assigned DFM analyst will complete the CEC decision unit in the Executive Budget to reflect the Governor's recommendation.

Agencies paying employees from funds other than the General Fund must reserve adequate revenues for any CEC adjustment. In determining how much to set aside, agencies should set aside a total of 5% of Personnel Costs as a rough approximation of the amount needed. Funds that have insufficient revenue or are limited in the ability to fund CEC, should be addressed in the CEC decision unit (10.60 series) along with an explanation. See fund shift instructions on page 25.

Other Personnel Costs increases, such as the Division of Human Resources approved payline exceptions and refactored positions or annualization of positions (DU 10.42 and 10.50 series), should be separately identified and included in the appropriate MCO decision units.

All other Personnel Costs in areas such as salary equity, merit increases, reclassifications, and changes in budgeted salaries for group positions should be placed in separate line item decision units and prioritized along with other line item decision units (12.00 series).

Personnel Costs - New Positions

When budgeting for new classified positions, use entry level plus 5% on state compensation schedule H. Use dollar amounts shown in Appendix D when requesting new positions. As the Division of Human Resources is currently modifying schedule H, please review the on-line version at dhr.Idaho.gov prior to finalizing your request for new positions. Be sure to increase the DHR minimum amounts by 5% for vacant position requests.

Operating Expenditures

Agencies will adjust their FY 2007 Operating Expenditure estimate by fund to remove all one-time funding in order to arrive at the FY 2008 Base. These adjustments will be made in the DU 8.40 series. Agencies must use form B-4 to determine inflationary increases by summary object. Upon completion of form B-4 agencies may choose to use the calculated inflation adjustment or a general inflationary increase of 1.81% or a medical inflationary increase of 3.06% in Operating Expenditures and/or Trustee and Benefits in the MCO portion of the budget. Decision unit 10.21 should be used for general inflationary increases and DU 10.22 should be used for medical inflationary increases. The FY 2008 Base amounts for fixed costs and interagency nonstandard adjustments decision units (10.40 series) must be removed before applying the general inflation factor.

Replacement Operating Expenditures for data processing software, etc. should be identified and noted on the B-7 as per the sample budget provided with this manual.

Any expansion of the Operating Expenditure base must be requested in the line item decision unit portion of the budget in the 12.00 series. Expansion requests must be accompanied by sufficient narrative on the B-8.1 to explain the need for the increase.

There are no increases this year for agencies affected by the Department of Administration's building services space charges. See chart below for rates. All other lease or rent increases for existing space must be addressed as an inflationary adjustment using form B-4 in decision unit 10.21. Requests for discretionary (additional) space must be addressed in the DU 12.00 series as line items.

Class of Space	Fiscal Year 2007 Per Square Foot	Fiscal Year 2008 Per Square Foot	Change in Cost Per Square Foot
"A"	\$10.40	\$10.40	\$0
"B"	\$8.85	\$8.85	\$0
"C"	\$8.00	\$8.00	\$0

Statewide Cost Allocation: Information on interagency nonstandard adjustments (10.40 series) for indirect cost recovery of State Treasurer, State Controller, and Attorney General fees are based on the 2008 Statewide Cost Allocation Plan (SWCAP) and will be available at the end of September. The 2008 SWCAP will be calculated based on actual financial and statistical information from FY 2006. Agencies will be notified by DFM and asked to concur with the nonstandard budget adjustments for the indirect cost recovery fees.

Capital Outlay

All Capital Outlay, with the exception of recurring Capital Outlay, which includes library books and long-term time-purchase items, will be removed in DU 8.40 series to arrive at the FY 2008 Base.

Replacement Capital Outlay may be requested within the maintenance portion of the budget (DU 10.30 series). Most agencies use inventory-tracking systems to document (at a minimum for insurance purposes) replacement costs, historical acquisition data, estimated useful life, and salvage value for existing inventories. These systems should support the request for replacement Capital Outlay. Funding to replace an item can only be requested once during the lifetime of that item. If an agency has already received funding to replace an item AND the agency subsequently determines the item to be replaced has some ongoing value or a lesser use and delays its disposal, the agency will not be allowed to request funding for the replaced item in a future budget request. All items should be categorized as office equipment and furniture, information technology equipment, and vehicle replacement. Agencies may add

other categories of replacement Capital Outlay for specialized equipment and vehicles. Individual DFM and LSO-BPA analysts may ask agencies for additional information about existing inventories.

Agencies with expansion Capital Outlay requests that include funds for property and buildings will need to itemize that information as shown on the B-8.1 form.

Agencies should use Correctional Industries or Federal/State Surplus Property products and services whenever possible. Agencies should also check with Correctional Industries for items such as furniture upholstery, office furniture, sign making, and moving assistance. A Correctional Industries representative can be contacted at 658-2163. Federal Surplus Property can be contacted at 334-3477. They have vehicles, office furniture and equipment, and many other items for sale at cost.

Trustee/Benefit Payments

Budgets that have payments to entities funded through the Trustee/Benefit Payments classification may request a 1.81% inflationary increase in the MCO DU 10.20 series. Programs where Trustee/Benefit Payments are made up exclusively of medical costs may use a 3.06% inflation factor. Decision unit 10.21 should be used for general inflationary increases and DU 10.22 should be used for medical inflationary increases.

EMPLOYEE BENEFIT RATES

BUDGETED FY 2007

FICA

SSDI 0.062 x salary to \$92,150
SSHI 0.0145 x salary

Unemployment Insurance

0.0028 x salary

Life Insurance

0.0110 x salary

Health Insurance (*medical, dental, mental*)

State Agencies: \$7,125/position

Retirement

Regular: 0.1039 x salary
Judges: 0.0700 x salary
Police / Fire: 0.1073 x salary

Sick Leave

0.0065 x salary

Human Resources (*classified employees*)

0.00615 x salary

CURRENT EST. FY 2007

FICA

SSDI 0.062 x salary to \$96,300
SSHI 0.0145 x salary

Unemployment Insurance

0.0026 x salary

Life Insurance

0.0110 x salary

Health Insurance

\$7,125/position

Retirement

Regular: 0.1039 x salary
Judges: 0.0700 x salary
Police / Fire: 0.1073 x salary

Sick Leave

0.0065 x salary

Human Resources

0.00615 x salary

PROJECTED FY 2008

FICA

SSDI 0.062 x salary to \$100,350
SSHI 0.0145 x salary

Unemployment Insurance

0.0021 x salary

Life Insurance

0.0110 x salary

Health Insurance

\$7,475 position

Retirement

Regular: 0.1100 x salary
Judges: 0.0700 x salary
Police / Fire: 0.1134 x salary

Sick Leave

0.0065 x salary

Human Resources

0.00615 x salary

WORKERS COMPENSATION RATES

Agency	Proj. FY07	Actual FY07	Est. FY08	Agency	Proj. FY07	Actual FY07	Est. FY08
Accountancy Board	.0063	.0055	.0064	Military Division	.0289	.0259	.0298
Administration, Dept.	.0216	.0194	.0223	Nursing Board	.0064	.0053	.0061
Agriculture, Dept.	.0189	.0177	.0204	Occup. License Board	.0151	.0105	.0121
Arts Commission	.0075	.0067	.0077	Office of Species Conserv	.0069	.0063	.0072
Attorney General	.0046	.0043	.0049	Office on Aging	.0070	.0064	.0073
Blind Commission	.0070	.0061	.0070	Outfitters & Guides Bd.	.0139	.0132	.0151
Boise State University	.0089	.0081	.0081	Parks & Recreation	.0341	.0313	.0360
Brand Board	.0337	.0308	.0354	PERSI	.0053	.0048	.0055
Building Safety, Div.	.0102	.0094	.0108	Pharmacy Board	.0114	.0102	.0118
Cert. Shorthand Rep. Bd.	.0315	.0208	.0239	Prof. Engineers Board	.0077	.0072	.0082
Commerce & Labor	.0051	.0047	.0054	Prof. Geologists Board	.0161	.0140	.0161
Correctional Industries	.0379	.0349	.0401	Professional Tech Educ.	.0063	.0058	.0067
Corrections, Dept.	.0341	.0313	.0360	Public Health Dist. I	.0173	.0151	.0174
Dentistry Board	.0086	.0079	.0091	Public Health Dist. II	.0063	.0057	.0065
Dept. of Environ Quality	.0090	.0083	.0096	Public Health Dist. III	.0143	.0117	.0135
Disabilities Deter. Unit	.0051	.0047	.0054	Public Health Dist. IV	.0111	.0089	.0102
Div. Financial Mgmt.	.0066	.0061	.0070	Public Health Dist. V	.0180	.0162	.0186
Div. Human Resources	.0064	.0059	.0068	Public Health Dist. VI	.0156	.0129	.0149
Eastern Id. Tech. College	.0083	.0078	.0090	Public Health Dist. VII	.0076	.0066	.0076
Finance, Dept.	.0031	.0027	.0032	Public Utilities Comm.	.0071	.0071	.0081
Fish & Game, Dept.	.0322	.0296	.0341	Racing Commission	.0122	.0132	.0152
Governor's Office	.0059	.0055	.0063	Real Estate Commission	.0071	.0064	.0074
Health & Welfare	.0141	.0135	.0155	School for Deaf & Blind	.0161	.0140	.0161
Hispanic Commission	.0087	.0082	.0095	Secretary of State	.0052	.0048	.0055
Historical Society	.0149	.0139	.0160	Senate	.0115	.0098	.0113
House of Representatives	.0182	.0165	.0190	State Appellate Pub. Def	.0050	.0045	.0052
Human Rights Comm.	.0075	.0068	.0078	State Board of Ed	.0067	.0059	.0068
Idaho Public Television	.0072	.0066	.0076	State Controller	.0050	.0044	.0051
Idaho State Police	.0265	.0230	.0282	State Ind. Living Council	.0142	.0134	.0154
Idaho State University	.0099	.0093	.0093	State Insurance Fund	.0066	.0060	.0070
Idaho Women's Comm.	.0178	.0155	.0178	State Library	.0056	.0052	.0060
Industrial Commission	.0062	.0057	.0066	State Treasurer	.0052	.0049	.0056
Insurance, Dept.	.0078	.0070	.0081	Supt. Of Public Instr.	.0061	.0056	.0064
Investment Board	.0078	.0070	.0080	Tax Appeals Board	.0057	.0052	.0060
Judicial Branch	.0049	.0042	.0048	Tax Commission	.0044	.0040	.0046
Juvenile Corrections	.0296	.0273	.0314	Transportation, Dept.	.0381	.0355	.0409
Lands Dept.	.0202	.0211	.0242	Uniform Laws Comm.	.0000	.0000	.0000
Lava Hot Springs	.0361	.0327	.0376	University of Idaho	.0143	.0144	.0144
Legislative Services	.0040	.0038	.0043	Veteran's Affairs	.0588	.0513	.0590
Lewis-Clark State College	.0086	.0080	.0092	Veterinary Med. Bd.	.0068	.0071	.0082
Lieutenant Governor	.0068	.0062	.0071	Vocational Rehab	.0064	.0058	.0067
Liquor Dispensary	.0196	.0183	.0210	Water Resources	.0081	.0074	.0085
Lottery Commission	.0196	.0195	.0224				
Medicine Board	.0090	.0080	.0092				

INSTRUCTIONS
FOR
COMPLETING FORMS

B-2 AGENCY SUMMARY AND CERTIFICATION

After the full budget request has been completed for every program and entered into the system, individual program requests must be summarized on the B-2 "Agency Summary and Certification." Include the electronic version of the B-2 form, instead of the Excel version, when submitting the budget request for your agency to DFM and LSO. This form lists expenditures as follows:

FY 2006 Total Appropriation	DU 1.00
FY 2006 Actual Expenditures	DU 2.00
FY 2007 Original Appropriation	DU 3.00
FY 2007 Estimated Expenditures	DU 7.00
FY 2008 Total Request	DU 13.00

The form provides total expenditures of all programs at the agency level, agency level FTP information, and a year-to-year comparison at the agency level.

The agency director must sign this form. This will certify that all the information in the budget request including the Agency Receipts (B-11 form), Analysis of Funds (B-12 form), and Wage and Salary Supplement (B-6 form) is accurate.

ORGANIZATIONAL CHART

For many agencies the Organizational Chart will be a multi-page document. The first page of the chart should reflect the agency at the highest level. Subsequent pages should reflect division and program levels. At a minimum, these subsequent pages should reflect numbers of full-time equivalent positions (FTP) allocated by division and program. It is not necessary to include salaries on this organizational chart.

B-4 OPERATING AND MEDICAL INFLATION CALCULATION

Form B-4 provides agencies the opportunity to build a customized inflationary factor for Operating Expenditures and Trustee and Benefit Payments for each budgeted program. Nondiscretionary caseload adjustments will be allowed under the DU 10.70 series. Other nondiscretionary adjustments must now be categorized as part of the inflationary adjustment in the DU 10.20 series. Increases in normal day-to-day operations that are higher than the standard inflation rate such as gasoline, utilities, pharmaceuticals, etc., should be requested on the B-4.

Instructions for completing the B-4 spreadsheet:

1. **Getting Started:** A B-4 template will be prepared for each budgeted program by DFM and LSO directly from the statewide accounting system. After the close of fiscal year 2006 agencies will be notified of the location of an Excel workbook on a state web page. The workbook will contain a two-page template (worksheet) for each budgeted program. PART A of the form will

be on page 1, and PART B on page 2. There will be a separate worksheet by program both for operating expenditures and trustee and benefit payments. The template will contain an expenditure history of operating expenditures and trustee and benefit payments from FY 2003 through FY 2006. The first seven columns of PART A will be completed for the agencies. The remainder of PART A and all of PART B will be filled in by agencies. Calculated cells are in ***Bold Italics***. These cells are not protected, so be careful not to overwrite calculated cells.

PART A on Page 1:

2. **STARS Download:** Columns (1) through (7) are completed from a download from STARS.
3. **FY 2007 Appropriation:** In Column (8), distribute the original appropriation by summary object. Include any new funding received for specific categories in the FY 2007 budgeting process.
4. **FY 2007 Adjustments:** Column (9) allows for any positive or negative adjustments to include reappropriations, supplemental requests, rescissions, Governor's Holdback, fund adjustments (nongovernable adjustments), object and program transfers, and other adjustments.
5. **FY 2007 Estimated Expenditures:** Column (10) should match DU 7.00 on the B-8 for FY 2007 estimated expenditures.

PART B on Page 2:

6. **Operating Expenditures Summary Object:** Column (11) copies the listed summary objects from PART A to PART B.
7. **FY 2007 Estimated Expenditures:** Column (12) is calculated cell and a copy of Column (10) from PART A.
8. **Remove One Time Funding:** Column (13) removes all one-time funding received in the FY 2007 appropriation. This should match the DU 8.40 series.
9. **SWCAP, Nondiscretionary Adjustments, and State Rent:** Column (14) removes the base amounts for Attorney General fees, Legislative Audits, Building Services Space Charge, Risk Management fees, Controller's fees, and State Treasurer's fees. Building Services Space Charges are the amounts agencies pay to lease space in a state building. Also, remove the base amounts for any categories for which the agency will be requesting funding in a nondiscretionary caseload adjustment. Examples of nondiscretionary caseload adjustments are listed on page 27.
10. **FY 2008 Base less Adjustments:** Column (15) is calculated and is the total used to calculate a new inflation factor. The total of Column (15) will **NOT** match the total of DU 9.00 FY 2008 Base.
11. **General Inflation DU 10.21 and % Change:** Columns (16 & 17) apply a general inflationary factor of 1.81% or identify a different amount by summary object necessary for the agency to maintain current operations. Funding related to increased operations must be requested as a line item in the DU 12 series. Fill in each row in Column (17) with a percent change and Column (16) will automatically calculate the associated dollar amount. Show the percent change to the one-hundredth of a percent. Split the increase requested amongst the fund sources that have historically been used to fund that activity. The TOTAL should then be rounded up or down to

the nearest \$100 and transferred to the B-8 in DU 10.21. For example, if operating expenditures are funded at half with the General Fund and half with federal funds then request any increases at the same ratio. If a certain summary object has only been funded with General Funds and there has never been a different fund source then request any increase in the General Fund. If a federal grant is capped, or a dedicated fund source is flat then the agency may request a fund shift in DU 10.29. Please explain any significant increases or decreases in the text box at the bottom of the form. You may expand the explanation to a third page if necessary.

12. Medical Inflation DU 10.22 and % Change: Columns (18 & 19) apply a medical inflationary factor of 3.06% or identify a different amount by summary object necessary for the agency to maintain current operations. Show the dollar amount in Column (18) and the percentage change (to the one-hundredth of a percent) in Column (19). The TOTAL should then be rounded up or down to the closest hundred and transferred to the B-8 in DU 10.22. Please explain any significant increases or decreases in the text box at the bottom of the form. You may expand the explanation to a third page if necessary. *(Only agencies that provide direct medical services to persons will request medical inflation.)*

13. Totals Column (20) is calculated and the total of Column (16) and Column (18).

14. Fund Shifts: If there are insufficient funds in any ongoing sources of revenue then the agency may request a fund shift in DU 10.29. Fund shifts associated with the loss of grant funds must be requested as a line item in the DU 12 series.

B-6 WAGE AND SALARY RECONCILIATION

The B-6 form provides reconciliation between the Wage and Salary Requirements (WSR) report and the appropriation for Personnel Cost for each program. It is also used to calculate the Change in Employee Compensation (CEC). The State Controller's Employee Information System (EIS) will produce and distribute the automated WSR report to agencies at fiscal year-end. EIS will also provide DFM and LSO-BPA with copies of this report. The WSR shows the program Personnel Costs requirements for both the current year and budget year and makes projections of future Personnel Costs from current wage and salary information in the EIS.

Do not submit a copy of the WSR report with your budget request. Both DFM and LSO have copies of this report. The WSR report is sorted by Budget Unit, Fund, and Position. There is also a summary page with totals for each Budget Unit (AU448143). All agencies must submit one B-6 for each fund in each program with Personnel Costs. Please download and use the most current B-6 Excel form from <http://dfm.idaho.gov/>.

Instructions for completing the B-6 spreadsheet:

- 1. Getting Started:** Save the file to your network. Make the necessary copies of the worksheet so you will have one for each fund in each program with Personnel Costs. Calculated cells are in ***Bold Italics***. These cells are not protected, so be careful not to overwrite calculated cells. Make sure to format the spreadsheet to fit on one page by hiding unnecessary rows.
- The following are explanations of the column heading abbreviations on the B-6 form.
 - a) DU.: The decision unit number corresponds to the B-8 and B-8.1 forms.

- b) **PCN:** The four-digit position control number.
 - c) **Description:** Description, information or additional explanation.
 - d) **Indicator:** An indicator of "1" refers to permanent positions, an indicator of "2" refers to, board and group positions, and an indicator of "3" refers to elected officials.
 - e) **Class Code:** The five-digit class code associated with the position title.
 - f) **Fund/Dollars:** The first row titled "permanent positions" contains the fund-detail number. This column is used for dollar amounts for the Original Appropriation and also contains the variable benefit rates in the CEC decision unit range.
 - g) **FTP:** The Full-time Equivalent Position is the result of each position's Pay Period Hours and Percent of Year Worked.
3. **Fund:** In the column titled "Fund/Dollars" and the first row titled "permanent positions", enter the fund-detail number. Use a separate B-6 worksheet for each fund-detail.
 4. **WSR Salary and Benefits:** From the AU448143 report prepared at year-end, enter the FY 2007 estimated salary and benefits for regular and group positions, rounded to the nearest \$100. Enter FY 2008 estimated salary and benefits for regular and group positions rounded to the nearest \$100.
 5. **FY 2007 Original Appropriation:** In the DU 3.00 line, enter the FY 2007 Original Appropriation for Personnel Costs in the dollars column and the budgeted FTP for this fund in the FTP column.
 6. **Overfunding or Underfunding:** The difference between the WSR and the Original Appropriation is calculated in the line above the shaded row. These differences are called the Calculated Overfunding or Calculated Underfunding. Personnel Costs, as projected on the WSR, may not exceed, nor drop below, 5% of the current year appropriation. If an agency projects a salary savings for the current year that is within the 5% maximum, the same salary savings rate must also be projected into the budget request year.
 7. **Adjustment to Wage and Salary:** Any ongoing or one-time adjustments and corrections to the WSR should be made under this heading; e.g. salaries or benefits understated or overstated, a position funded by the wrong fund, or a position split between one or more programs. Adjustment must be explained under the "Description" column. The default formulas in the spreadsheet carry the adjustments into FY 2008. You may override these formulas if necessary.

Two adjustments are necessary to correctly calculate the actual needs for each program.

- a. **Premium Holiday Adjustment:** The amounts removed from the FY 2007 budget for the one-time premium holiday in decision unit 10.18 must be removed from the FY 2007 estimated needs. This will result in the increase necessary to completely fund the ongoing increases for health and life insurance for FY 2008. Entries should be a negative number.
- b. **Group Position Adjustment:** A line has been provided to adjust group position estimates to equal 2006 actual group personnel expenditures. Agencies will need to enter the difference between the 2007 budgeted group dollars and the 2006 actual group dollars expended. NOTE: If an agency spent more than the budgeted amount, then any entries will be a positive number. If an agency spent less than the budgeted amount for 2007, then any entries will be a negative number. A separate line may be entered to

restore part or all of the funding removed but such entries must be accompanied by a thorough explanation of the need to restore funding.

If the WSR Estimated Needs exceeds the current year's appropriation by more than 5%, adjustments must include the deletion of positions, elimination of temporary help, or other actions that will align personnel expenditure obligation with spending authority. If the current year's appropriation exceeds the WSR estimate by more than 5%, it will be necessary to reduce spending authority to bring it within 5% of the appropriation. Any positions currently vacant that the agency is not planning to fill in FY 2007 should be deleted. Submit the appropriate EIS forms to the State Controller's Office before you reflect the deletions on the B-6.

8. **Review:** Look over the Calculated Overfunding or Calculated Underfunding again. Notify agency management of a significant variance.
9. **Adjustments:** Include Expenditure Adjustments (hidden on example; e.g. FTP or fund adjustment) or Base Adjustments (e.g. transfer between programs) to calculate the FY 2008 Base. Match the Base to DU 9.00 on the B-8. Any benefits relating to positions transferred in DU 8.31 should be reconciled here with an upward or downward adjustment. This adjustment should net to zero agency-wide. Also, use DU 8.51 to remove any full-time equivalent positions and funding for those positions that will not be available in FY 2008.
10. **Maintenance DUs:** The benefits difference from FY 2007 to FY 2008 appears in DU 10.11. Include additional maintenance adjustments as necessary for refactored classes (10.42), annualizations (10.51), and nondiscretionary adjustments (10.71) that impact Personnel Costs. Requested fund shifts from capped funds should be included with the appropriate decision unit (i.e. 10.19 for benefit costs, 10.29 for inflation, etc). Fund shifts that are not created in maintenance decision units (10.00 series) should be prioritized as line items in the 12.00 series.
11. **Change in Employee Compensation:** The Excel spreadsheet includes two lines for CEC calculation. The first line, DU 10.61, starts with the Subtotal CEC Base for FY 2008 salary, and then removes the FY 2007 Salary for Group Positions. It then puts 3.5% of that amount in the Salary column. The variable benefit rates specified in the Fund/Dollar column are used to calculate the benefits on the CEC. You should adjust the template's variable benefit rate depending on whether your agency pays the Division of Human Resources fee and to reflect your estimated FY 2008 workers' compensation rate. The second line, DU 10.62, is used to calculate CEC for Group Positions. Input the dollar amount of the group position affected by CEC in the Indicator column and adjust the Variable Benefit Rates as needed for workers' compensation rates. HB 861 provided a salary increase for statewide elected officials effective January 2008. Accordingly, agencies should include any CEC for statewide elected officials in DU 10.63. Requests to shift funding for CEC from capped sources to other sources should be done in DU 10.69.
12. **Line Items:** Line items (DU 12.00 series) should be used for the Personnel Costs of newly requested positions. Each position should be shown separately and should be calculated using the entry-level amount plus 5%. Benefits for each new position should be calculated using the FY 2008 fixed and variable benefit rates. Use Appendix D for wage and benefit schedule for new positions. Also, use line items to request funding for positions that were funded with noncognizable funds in the current year and then removed from the FY 2008 Base and for

positions previously funded from a different source of revenue. Request these positions at anticipated expenditure levels including increased costs for benefits.

13. **FY 2008 Total Request:** The Total Request must reflect the FTP, salary, and benefits for each fund for each program. The total must tie to DU 13.00 on the B-8.

14. Hide unneeded rows and repeat for each fund in each program.

B-7 REPLACEMENT OPERATING EXPENDITURES & CAPITAL OUTLAY SUMMARY

The B-7 form provides details for the replacement Operating Expenditures and Capital Outlay, requested in DU 10.30 and for the additional items requested within line item decision units (DU 12.00 series). Complete one B-7 for each program in your budget request. Replacement Operating Expenditures is normally restricted to computer software upgrades.

List each item having a unit acquisition cost greater than \$500 separately. Only items with a useful life of more than two years should be included in Capital Outlay. Items with a useful life of less than two years should be included in Operating Expenditures. Check the STARS manual to verify the appropriate subobject codes. Agencies must indicate the quantity in stock **for the program** and the quantity requested in the appropriate columns. Each requested item **must** be identified as a replacement item (R) or, as in the case of a line item decision unit, as a new addition to stock (A), or as obsolete-retained (O) where the old unit is retained and carried in inventory for count information only and has no value. Replacement Operating Expenditures and replacement Capital Outlay should be identified separately on the B-7 form. Requests for recurring and replacement Capital Outlay should be listed first followed by replacement Operating Expenditures, and then new requests for Capital Outlay items. The fund for each requested item must be identified.

Replacement vehicles should be listed first, followed by new vehicles for each decision unit. Describe the general condition of each vehicle that is being replaced. Include information such as make, type, model, year, mileage, and date acquired. Recommended disposal mileage guidelines range from 75,000 to 100,000 miles and should be considered when requesting replacement vehicles. The condition of a vehicle should also be considered since mileage and time are only estimates of condition and anticipated repairs.

Describe the requested vehicle(s). Include size, type, or other information that describes the vehicle(s) requested and estimated date to be replaced. Identify the fund to be used for the purchase of the vehicle(s). Show projected cost of the new vehicle(s) and list optional equipment that is included in the cost of the new vehicle (e.g., air conditioning, automatic transmission, four wheel drive, etc.). Finally, describe the primary use of the vehicle (e.g., city, local, long distance, mountain terrain, etc.).

Requests for software should include the number of software licenses under the column headings of "Quantity in Stock" and "Quantity Desired".

Skip a line between decision units and round to the nearest \$100. Subtotals should be provided for decision units that include more than one requested item. The decision unit totals by individual program **must** agree with the amounts shown on the B-8 and B-8.1 forms.

Individual items costing less than \$500 each may be lumped together and listed as miscellaneous at the summary object level; however, the items should be identified as replacement (R), or addition (A) to stock, or obsolete-retained (O).

B-8 PROGRAM REQUEST BY DECISION UNIT

The B-8 form provides historical, maintenance, and line item information on a decision unit basis and is designed to document the program's budget request. Supplemental, nondiscretionary adjustments, and line item decision units should contain a description of a requested course of action, the expected benefits or impact of that action, and the positions and expenditures affected by each decision unit.

It will be necessary for agencies to sustain budget adjustments made in FY 2006 and FY 2007 throughout FY 2008. For instance, if an agency requests an object transfer in DU 6.41 for FY 2007, the agency needs to plan on sustaining this adjustment of spending authority over the long-term, without requesting additional spending authority to offset the effects of the transfer. Due to the long-term implications of these adjustments, detailed descriptions and justifications must be provided for budget adjustments above the base, as well as below it. Please work closely with your budget analysts to make sure that such adjustments are consistent with the agency's overall spending plans and priorities as well as statewide budget priorities. This is particularly important as we consider the impact and sustainability of these adjustments beyond FY 2008.

Major entries on the B-8 include:

DU 1.00	FY 2006 Total Appropriation
DU 2.00	FY 2006 Actual Expenditures
DU 3.00	FY 2007 Original Appropriation
DU 4.00	Appropriation Adjustments
DU 5.00	FY 2007 Total Appropriation
DU 6.00	Expenditure Adjustments
DU 7.00	FY 2007 Estimated Expenditures
DU 8.00	Base Adjustments
DU 9.00	FY 2008 Base
DU 10.00	Program Maintenance
DU 11.00	FY 2008 Total Maintenance
DU 12.00	Line Items
DU 13.00	FY 2008 Total Request

Decision unit categories 1 through 11 are very specific concerning the titles and information. The first number in the decision unit represents a major category in the submission process. For example, all decision units that begin with a "6" are current year Expenditure Adjustments. The first number to the right of the decimal point represents a specific type of Expenditure Adjustment. DU 6.40 is an Object Transfer the "4" referring to the specific type of Expenditure Adjustment. The second number to the right of the decimal point represents the priority of that Object Transfer within that particular program; for example,

DU 6.41 would be the first priority, DU 6.42 would be the second priority, DU 6.43 would be the third priority, and so on.

DU 1.00 FY 2006 Total Appropriation: The number of Full-Time Positions (FTP) and the appropriation, including supplementals and rescissions by object, has already been calculated and hard coded on the system for each fund and program total. If you receive a lump sum appropriation, state it in the description section and enter figures in the lump sum column. These amounts must reflect the total of the original appropriation plus any supplemental appropriations, rescissions, and any prior year appropriations carried forward (reappropriations) into FY 2006. **Appropriation bill numbers must be cited in the description block.**

DU 1.10 Net FTP and Fund Adjustments

DU 1.11 Lump Sum Allocation: Use this decision unit to transfer any FY 2006 lump sum appropriation into the object code(s) that you expected the expenditures to occur in.

DU 1.12 Noncognizable Adjustments: This is the net effect of changes in the number of positions in an agency or spending authority in the appropriation after the Legislature has adjourned resulting from noncognizable fund increases.

DU 1.20 Net Object Transfers: This is the net effect of transfers of spending authority between objects within all funds.

DU 1.30 Net Transfers Between Programs: This is the net effect of transfers of spending authority or of an activity in from another program or out to another program; the total of all transfers in must equal the total of all transfers out.

DU 1.40 Receipts to Appropriation: Record any increases to the appropriation resulting from proceeds from the sale of equipment or insurance settlements.

DU 1.50 Governor's Holdback/Board of Examiner's Reduction: Record any reductions to the appropriation resulting from Governor's Holdbacks or Board of Examiner's Reductions.

DU 1.60 Reverted Appropriation Balances: Show amounts by object of any appropriation balances that your agency did not spend or encumber for FY 2006.

DU 1.70 Reappropriation: Show amounts that have not been expended and will be used in the subsequent fiscal year by authorization of reappropriation authority by the Legislature.

DU 1.90 Other Adjustments: Other adjustments not covered in previous decision units.

B-8 Program Request by Decision Unit (continued)

- DU 2.00 FY 2006 Actual Expenditures:** The amounts should reconcile to the State Controller's Office reports 0209 and 0237. They may not agree with actuals reflected on the B-12 because this form displays all beginning and ending encumbrances regardless of the year of origin.
- DU 3.00 FY 2007 Original Appropriation:** This decision unit must contain the **original** appropriation for the current year and has already been hard coded on the system for each fund and program total. If you received a lump sum appropriation state that in the description section. **Appropriation bill numbers must be cited in the description block.**
- DU 4.00 Appropriation Adjustments:** Adjustments made, or to be made, by legislative action to the FY 2007 Original Appropriation should be made in separate decision units and numbered in the specific order by category. Types of adjustments listed in the required order are:
- DU 4.10 Reappropriation:** Legislative authority to utilize unspent and unencumbered funds from FY 2006 during FY 2007. List amount and how it will be spent. Cite the bill and section number. Reference this item as DU 4.11.
- DU 4.20 Surplus Eliminator:** If a program received a "Surplus Eliminator Appropriation," list it next as DU 4.21. Cite the bill number.
- DU 4.30 Supplemental:** If more than one supplemental is requested, list them in priority order with the highest priority first (DU 4.31, 4.32, etc.). If there are supplementals requested for two or more programs, indicate (in the description section of each supplemental) what its priority is in relation to all other supplemental requests. Also describe the requested course of action, the expected benefits or impacts, and the decision unit's cost. A B-8.1 form must accompany all requests for supplemental appropriations.
- DU 4.40 Rescission:** A change to the original appropriation that reduces spending authority that is enacted by the legislature in the current fiscal year.
- DU 4.60 Deficiency Warrants:** Deficiency Warrants are expenditures that are authorized but for which no specific appropriation is provided until after the expense amount is known. Examples include fire suppression costs and agricultural pest eradication expenses. This decision unit accounts for deficiency warrants separately from supplemental appropriations. Deficiency warrants are a special kind of supplemental, requiring separate reporting.
- DU 4.70 Revenue Adjustments:** This decision unit is used in conjunction with DU 4.60 to request the transfer of funds from one fund source to the appropriate fund for expenditure. For example, the Department of Lands and the Department of Agriculture use this DU to transfer General Fund Supplementals to the Pest Control Deficiency Fund.
- DU 4.90 Other Adjustments:** (if any)
- DU 4.91 Lump Sum Allocation:** Agencies which received lump sum authority in the FY 2007 Original Appropriation must record an object transfer to the lump sum column for all adjustments made in DU's 4.10 through 4.79.
- DU 5.00 FY 2007 Total Appropriation:** This is the numerical total of DU 3.00 and any adjustment decision units.

B-8 Program Request by Decision Unit (continued)

DU 6.00 Expenditure Adjustments: Other FY 2007 adjustments are addressed in the following order:

DU 6.11 Lump Sum Allocation: All FY 2007 Lump Sum appropriations must be allocated to the appropriate object class in order to establish the basis for development of the FY 2008 budget request.

DU 6.20 Governor's Holdback: A temporary reduction in spending authority ordered by the Governor and effective until the legislature acts upon it at which time it becomes permanent.

DU 6.30 FTP or Fund Adjustment: Two separate types of adjustments may be reflected. One is to reallocate positions between funds. These changes generally net to no change in the total FTP number. They can result in a net decrease. Position increases should only occur in a program that does not have an FTP cap in its appropriation. The second type of change, which may also result in an FTP increase, is to reflect additional noncognizable nonstate funding. All noncognizable nonstate fund increases must be reflected as one-time and removed from the base in DU 8.41. If the noncognizable increase provides for a new program that will be ongoing into the future, an appropriate line item (DU 12.00) must be completed.

DU 6.40 Object Transfer: Show and explain transfers; the change for each fund must total zero.

DU 6.50 Transfer Between Programs: This is the transfer of spending authority or of an activity in from another program or out to another program; the total of all transfers in must equal the total of all transfers out. All transfers require explanation.

DU 6.60 Board of Examiners Reduction: Used only when executive branch reductions in FY 2007 spending authority are necessary.

DU 6.90 Other Adjustments: (if any)

DU 7.00 FY 2006 Estimated Expenditures: This decision unit is the mathematical total of the FY 2007 Total Appropriation (DU 5.00) and all intervening adjustments (DU's 6.10 through 6.90).

DU 8.00 Base Adjustments: Adjustments that occur after the FY 2007 Estimate, but before FY 2008, should be made in separate decision units. **The decision unit categories must be listed in the following order.** (*Within each category, if there is more than one decision unit, they should be listed in priority order — e.g., 8.11, 8.12, 8.13.*)

B-8 Program Request by Decision Unit (continued)

- DU 8.10 FTP or Fund Adjustment:** Three separate types of adjustments may be reflected. One is to reallocate positions between funds. These changes generally net to no change in the total FTP number. They can result in a net decrease but may not result in an increase. Requests to increase the number of positions should be line item decision units (12.00 series). The second type of change is to reallocate expenditures between funds. Only noncontroversial fund shifts may be reflected here. Any adjustment that results in an increase in General Funds or may otherwise be subject to question should be reflected in a line item (12.00 series). The third type of change is to reflect reductions in positions and/or funds.
- DU 8.20 Object Transfers:** Show and explain all transfers; the net change for each fund must total zero.
- DU 8.30 Transfer Between Programs:** This is the transfer of spending authority or of an activity in from another program or out to another program; the agency-wide total of all transfers in must equal the total of all transfers out. All transfers require explanation on a B-8 form.
- DU 8.40 Removal of One-time Expenditures:** Remove any items that were provided for FY 2007 only. This includes FY 2006 reappropriations, surplus eliminator appropriations, all nonrecurring Capital Outlay, and all noncognizable fund increases. Library books and long-term lease purchase agreements are the only Capital Outlay items that fit the recurring definition and thus, need not be removed from the base; these will require documentation. Additional replacement Capital Outlay and Operating Expenditures requests are allowed in DU 10.30 at the MCO level.
- DU 8.50 Base Reduction:** If specifically directed by the Governor or desired by the agency.
- DU 8.90 Other Adjustments:** (if any)
- DU 9.00 FY 2008 Base:** This decision unit entry should reflect the base upon which additional requests for the budget year will be developed. It is the mathematical total of the FY 2007 Estimate DU 7.00 and all intervening adjustments (DU's 8.10 through 8.90). Make sure DU 9.00 includes no one-time funding.
- DU 10.00 Program Maintenance:** This decision unit series provides the basic increases necessary to maintain the current state of operation for each program. The base used in computing increases, together with justification for such increases, should be included in the description block. Like DU's 6.10 through 6.90 and 8.10 through 8.90, proper sequencing of the MCO decision units is necessary. If a certain fund source has insufficient revenue to fund its portion of any of the maintenance decision units, its costs may be picked up by other funds within that DU series. Make sure the amounts of these fund-shifts are identified and explained in the narrative of each decision unit. **Use DU 10.19, 10.29, and 10.69 to identify the fund shift (see sample budget for example).**

B-8 Program Request by Decision Unit (continued)

- DU 10.10 Employee Benefit Costs:** A budgetary adjustment for changes in the cost of maintaining a range of employer-paid benefits for state employees such as Social Security, retirement (PERSI), unemployment insurance, health insurance, etc. If a certain fund source has insufficient revenues to fund employee benefit costs, its costs may be picked up by other funds. Make sure the amounts of these fund shifts are identified and explained in the narrative (DU 10.19).
- DU 10.20 Inflationary Adjustments:** Cost increases related to inflation are recorded here. Completion of form B-4 is required for both general and medical inflation (see page 15 for instructions). The FY 2008 Base amounts for fixed costs and interagency nonstandard adjustments (10.40 series) and those categories for which the agency is requesting funding in a nondiscretionary adjustment must be removed must be removed from the base before applying the general inflation factor. If a certain fund source has insufficient revenues to fund inflation, its costs may be picked up by other funds. Make sure the amounts of these fund shifts are identified and explained in the narrative (DU 10.29).
- DU 10.21 General Inflationary Adjustments:** General inflation adjustments may be calculated in one of two ways. A 1.81% general inflation factor may be applied to the non-medical FY 2008 Operating Expenditures and Trustee and Benefit base on the B-8 form. Alternatively, inflation may be calculated using form B-4 that requires an analysis of costs by summary object. Regardless of the calculation method chosen, the base amount of interagency nonstandard adjustments that are separately budgeted (in the 10.40 series) must be removed from the non-medical FY 2008 Operating Expenditure Base before computing general Operating Expenditure inflation.
- DU 10.22 Medical Inflationary Adjustments:** A 3.06% medical inflation factor may be applied to the Operating Expenditures and Trustee and Benefit base for medical care costs.
- DU 10.30 Replacement Items:** Replacement Operating Expenditures and Capital Outlay necessary to maintain current operations. Each item should be listed on the B-7 form.
- DU 10.40 Interagency Nonstandard Adjustments:** Adjustments resulting from changes in interagency costs should be reflected in this decision unit series. Include the base amount currently in the budget in the description area of each decision unit in this series. Fees resulting from operational impacts, program expansion or new program development, in addition to reclassification costs, should be included as part of a line item decision unit. See Appendix B, for additional DU category numbers.
- | | | | |
|-----------------|---------------------------------------|-----------------|--------------------------------------|
| DU 10.41 | Attorney General Fees | DU 10.45 | Risk Management Cost Increase |
| DU 10.42 | Refactored Classes | DU 10.46 | Controller's Fee Charge |
| DU 10.43 | Legislative Audits | DU 10.47 | Treasurer's Fee Charge |
| DU 10.44 | Building Services Space Charge | | |
- DU 10.50 Annualizations:** Personnel Costs, Operating Expenditures, and Trustee/Benefit Payments not fully funded in prior years. List year(s) and explain reason(s) that led to spreading the costs over more than one year.

B-8 Program Request by Decision Unit (continued)

DU 10.60 Change in Employee Compensation (CEC): Agencies will be required to compute a CEC decision unit based on a 3.5% employee compensation factor for permanent employees. Each CEC decision unit information block (DU 10.60) should accurately contain the base salary by fund source and be broken out by classified, nonclassified, and board positions. If a certain fund source has insufficient revenues to fund CEC its costs may be picked up by other funds. Make sure the amounts of these fund shifts are identified and explained in the narrative (DU 10.69).

DU 10.61 Salary Multiplier: Reflect the cost of a 3.5% salary increase for permanent positions (except for those whose salaries are set by law) and those group positions tied to the classified salary schedule. Refer to the B-6 form for instructions (see page 17) on computing the cost of permanent staff increases.

DU 10.62 Group and Temporary: Other group and temporary position increases are to be computed per the instructions also found on page 17.

DU 10.63 Elected Official Salary Increase: Salary increases for elected officials see page 19 for instructions.

DU 10.70 Nondiscretionary Adjustments: Adjustments necessary to maintain current operations that the agency has no control over. These adjustments should be made because of a caseload adjustment.

Use the following criteria as a guideline to determine whether the request is a caseload adjustment:

Nondiscretionary caseload adjustments:

1. Cost adjustment is demographically-driven; and
2. Participation in the program is eligibility-driven; and
3. The agency has no ability to control the demographics or eligibility criteria; and
4. The agency has no choice but to provide the service to those meeting the eligibility criteria; and
5. Costs are not associated with the opening of a new or expanded facility.

Examples of nondiscretionary adjustments are Public Schools statutory requirements, post-secondary education enrollment growth, Medicaid, foster care programs, and the cost of housing prison inmates in non-state facilities and existing state facilities. Eligibility for inclusion in this decision unit series is to be narrowly construed. Examples of discretionary adjustments that do not qualify for inclusion in the 10.70 series are noncognizable non-state fund increases, occupancy costs for new facilities, and rent increases for additional space. Discretionary adjustments need to be placed in the line item 12.00 series.

B-8 Program Request by Decision Unit (continued)

Also, complete a form B 8.1 to detail the need for the adjustment and the current amount in the base budget for the identified activity. Any amounts requested in this series must not be included as part of the general or medical inflationary adjustments in the 10.20 series.

Requests for discretionary adjustments for program expansions (additional office space, additional miles driven, etc.) must be requested as a line item (12.00 series).

DU 11.00 FY 2008 Total Maintenance or MCO Budget Request: This decision unit is the final one for each program requesting funds for a MCO budget. It must be the mathematical total of the FY 2008 Base DU 9.00 and the DU 10.00 series.

Decision units beyond the Maintenance of Current Operations level:

DU 12.01 - 12.79 – Line Items: Line item decision units (sometimes referred to as "after-maintenance" decision units) must be listed in agency and program priority order, from the highest to lowest. Within each program, line item decision units should be numbered in consecutive order starting with DU 12.01 and proceeding to a maximum of DU 12.79. A B-8 and a B-8.1 form must be filled out for each line item decision unit. The B-8 form does not have a place to indicate the agency priority but the B-8.1 form does. The agency priority ranking will enable agency management to clearly indicate its judgment of the relative importance of each line item decision unit in the budget request. Each line item decision unit must also have a title. Titles should be as descriptive as possible, such as "increase foster care payment levels" or "automate the budget development process."

Please provide appropriate expenditure details to fully explain each line item decision unit. Indicate the number, type, salary, benefit amounts, and proposed dates of hire for all positions. Operating Expenditures should be broken into their relevant components. The same is true for Capital Outlay and Trustee/Benefit Payments. If a line item decision unit includes some one-time funding and ongoing funding be specific about the amounts by checking the OT box on the appropriate line next to the fund column on the B-8 form and using a separate line for one-time and ongoing funding. Include all capital budget requests associated with maintenance, operations and occupancy, such as staffing, maintenance of building grounds, and furnishings, that are necessary to make the building fully functional for the purpose that it was designed and built.

DU 12.80 Revenue Adjustments: Use DU 12.81 in conjunction with a line item decision unit to request the transfer of revenue from one fund source to the fund from which the actual expenditure will occur. Use this decision unit only in the case of an infrequent request for the transfer of one-time funding for a program. For example, the Governor's Emergency Fund may be periodically funded with a General Fund increase then transferred, using a revenue adjustment, to the Governor's Emergency Fund. Annual funding requests for transfers to funds such as the Guardian Ad Litem Account, Catastrophic Health Care Fund, Cooperative Welfare Fund, and the Public Health Trust Fund should not be included in this decision unit.

B-8 Program Request by Decision Unit (continued)

DU 12.90 Lump Sum Allocation: Agencies may request lump sum appropriation in DU 12.91. Justification for lump sum appropriation must be presented in the DU description field. Lump sum appropriation will be recommended by the Governor and determined by the Legislature based on the merits of each request and the expressed needs of the agency. Granting of prior lump sum appropriation by the Legislature does not guarantee continuation of the practice.

DU 13.00 FY 2008 Total Request: This decision unit is the final one for each program. It **must** be the mathematical total of DU 11.00 and all line item decision units (12.00 series). To facilitate final executive and legislative review, this decision unit should be shown with the appropriate totals shown by object and fund along with FTP amounts. The Personnel Costs must tie to the B-6.

B-8.1 PROGRAM REQUEST BY DECISION UNIT

The B-8.1 form is a companion to the B-8 form for supplemental requests (4.30 series), nondiscretionary adjustments (10.70 series), and line item (12.00 series) decision units. The B-8 form is used to provide a short description and expenditure data by fund and object, while the B-8.1 form is used to provide more detailed information. In addition to reflecting costs at the summary object level and answering the questions on the form, the agency priority ranking should also be provided. Separate rankings should be done for supplementals, nondiscretionary adjustments, and line item decision units. For example, if you have three supplemental requests identify the first, second and third priority. Do the same for nondiscretionary adjustments and line item decision units.

Provide appropriate expenditure details to fully explain the decision unit. A series of questions have been developed to acquire information regarding the request. Responses to the questions along with completion of the financial data matrix **by summary object** are essential to understanding the need for the request. Attach response pages to the B-8.1 form. **Be sure to delineate between one-time and ongoing requests.**

Before submitting line item requests for information technology hardware, software, or systems development projects, you must receive prior approval from the Information Technology Resource Management Council (ITRMC).

B-11 AGENCY RECEIPTS

This form provides information on agency receipts and its information must support the request information on the B-2 and B-8 forms. Each agency **must** include this form with its budget request. **Submittals received that do not contain Form B-11 will be returned to the agency as incomplete.** Agencies having no receipts (income produced and/or received) should indicate "N/A" (not applicable) on the form. The agency's appropriation figure need not appear on this form. Some agencies may be requested to provide receipt information in more detail than the receipt code level.

The form is divided into two sections. Complete the top section by listing, in the nine columns provided, the following information:

Revenue Source

- Column 1. **Class Code:** Enter the STARS class code under which the receipt was deposited. The agency operating under the dedicated fund will report deposits that are initially received by the State Treasurer or State Controller for credit to a dedicated fund.
- Column 2. **Description:** Enter either the STARS subobject title associated with the code entered in column 1 or a more descriptive revenue category used within the agency. Since the purpose of this column is to describe the nature of the receipt, please be specific and provide the name of the granting agency or institution.

Fund Disposition

- Column 3. **No.:** Enter the State Controller's fund code for the fund into which the receipts were deposited.
- Column 4. **Title:** Enter the fund name associated with the code entered in column 3. (Enter the fund name once)

Receipts

- Columns 5-9 Type the fiscal year in the column headings, beginning with FY 2003 through FY 2008.
- Columns 5-7 Enter the actual receipts, rounded to the nearest one hundred dollars, for each of the fiscal years indicated.
- Columns 8-9 Enter the estimated receipts, rounded to the nearest one hundred dollars, for each of the fiscal years indicated.

The second section of the form is to be completed by entering the total receipts for each fund listed in the first section and totaling these amounts for a grand total. Indicate any significant assumptions you are using in estimating receipts in "Significant Assumptions". These assumptions could include economic factors, proposed legislative changes, or administrative decisions. Estimated receipts need not reconcile to DUs in Request Totals DU 13.00 but should be the best estimate of revenues expected during the fiscal year. Explain any significant assumptions in FY 2007 or FY 2008 data if applicable; add attachments if necessary.

B-12 ANALYSIS OF FUNDS

This form is designed to show the cash flow for all operating funds other than the General Fund. It corresponds with the information provided on the B-2 and/or the 0209 and 0237 reports provided by the State Controller's Office, with one exception. The liquidation of prior year encumbrances will cause a variance in the expenditure year in the same amount as the liquidated prior year encumbrance. Other variances are not appropriate in reconciling these forms. Additional information may be requested if the frequency and/or magnitude of these impacts are warranted in the view of your DFM or LSO-BPA analyst. (Do not include rotary funds or suspense funds.)

- 1a. Show the fund title.
- 1b. Show the six-digit fund code.
- 2-6. Enter the fiscal year in the column headings, beginning with FY 2003 going through FY 2008.

For each given year:

- 7. Show the Controller's "Beginning Free Fund Balance" (unencumbered balance) as of July 1.
- 8. Show outstanding encumbrances as of July 1.
- 9. Show cash receipts. NOTE: These should agree with the total shown for the fund on the B-11.
- 10. Show the fund title and code of any funds from which you receive transfers in.
- 11. Total the three items above to show the total amount available for the year.
- 12. Show the fund title and code for funds that receive transfers out from this fund.
- 13. Show cash expenditures (including inter-agency expenditures).
- 14. Show outstanding encumbrances as of June 30.
- 15. Subtract transfers out, cash expenditures, and June 30 encumbrances from funds available for the year, leaving the Controller's "Ending Free Fund Balance" as of June 30.

Carry totals on lines 15 and 14 to lines 7 and 8 in the next column. Follow these steps (7-15) for each given year.

CAPITAL BUDGET REQUESTS

The Capital Budget is designed to integrate the planning, evaluation, and budget decisions for capital expenditures of all state agencies regardless of funding source. Capital expenditures are any costs for permanent improvement to real property. Since capital expenditures commit the state to specific plans and policies for future years, the Capital Budget will ensure that the plans and policies of state agencies are consistent with the long-range goals and needs of the state.

Division of Public Works (DPW) - Capital Budget. These instructions pertain to all buildings, structures, and land acquisitions designed for state and public administrative use regardless of funding source. They also pertain to any major alteration and repair projects on the same facilities. Forms to complete your Capital Budget request may be obtained from DPW. DPW staff and software are available to assist in defining project costs. Please call 332-1900 for assistance.

For each category listed below indicate the agency-wide priority for each request. All sources of funds (including the Permanent Building Fund) should be reflected for each project.

- 1. Alteration and repair projects:** These are not to include preventive maintenance projects as defined by *Idaho Code 67-5710B*, nor projects estimated to cost less than \$30,000. Priorities are:
 - Projects required to save the structure from further deterioration or damage, such as roofs
 - Projects required to provide a safe environment and/or to meet codes and new program requirements such as handicapped accessibility, licensing, and life/safety — **separately identify projects required to comply with the Americans with Disabilities Act (ADA)**
 - Projects for repair, upgrade, or replacement of structural, electrical, or mechanical systems
 - Exterior repairs or renovations
 - Interior repairs or renovations
- 2. Asbestos abatement projects:** These projects should be prioritized by potential exposure to the public, clients, and state employees. Any construction projects, renovation or remodeling, which may involve asbestos abatement should be clearly highlighted. These projects should include specific locations, product type if known, and any survey results if available.
- 3. Underground storage tanks:** DPW will maintain the required tank tightness testing program and follow-up testing. In addition, DPW will request funding for the costs related to assessment and remediation. Please indicate the location and number of tanks requested to be removed.
- 4. New construction, additions, or major remodel:** The request for these projects should include a narrative describing the condition of the old facility, the feasibility of renovation to meet new programs or needs, the proposed new use or disposition of the old facility, the impact on the operating budget and level of service as a result of the new facility (including future year impacts), and the consequences if the project is not funded. Project estimates should include:
 - land acquisition
 - off-site development costs (if any)
 - architect/engineer fees
 - construction costs
 - miscellaneous costs and contingencies

5. Building demolitions: Identify each building, why it should be demolished, the extent to which it is currently being used, and the estimated demolition costs.

Six-year plan for new construction, major renovation, or major remodel: For FY 2008 through FY 2012 inclusive, each agency should include a listing of projects, in priority order, with an estimate of future value.

Five-year facility plan: *Idaho Code* 67-5708 B requires agencies to produce a five-year facilities plan to be submitted with the budget request document. Starting July 1, agencies may download the forms necessary to complete the five-year plan off of the Department of Administration's website. Agencies with more than five locations are also required to complete a summary form. Please return all forms electronically to the Department of Administration at Facilityplan@adm.state.id.us and include a hardcopy of the forms with your FY 2008 Budget Request.

A complete copy of the your Capital Budget request must also be submitted to DFM along with your operating budget request.

Capital Budget requests that are to be funded from sources other than the Permanent Building Fund should also be placed in the agency's operating budget request if an appropriation is required.

Costs associated with the maintenance, operations, and occupancy of any Capital Budget request, such as staffing, building maintenance, grounds, furnishing, etc., need to be requested as a line item (12.00 series) decision unit in the operating budget request in the year the facility will come on line. These costs are necessary to make the building fully functional for the purpose for which it was designed and built.

SAMPLE BUDGET

Agency Summary And Certification

180 -- Financial Management, Division of

Original Submission __x__ or Rev No. ____

FY 2008 Request

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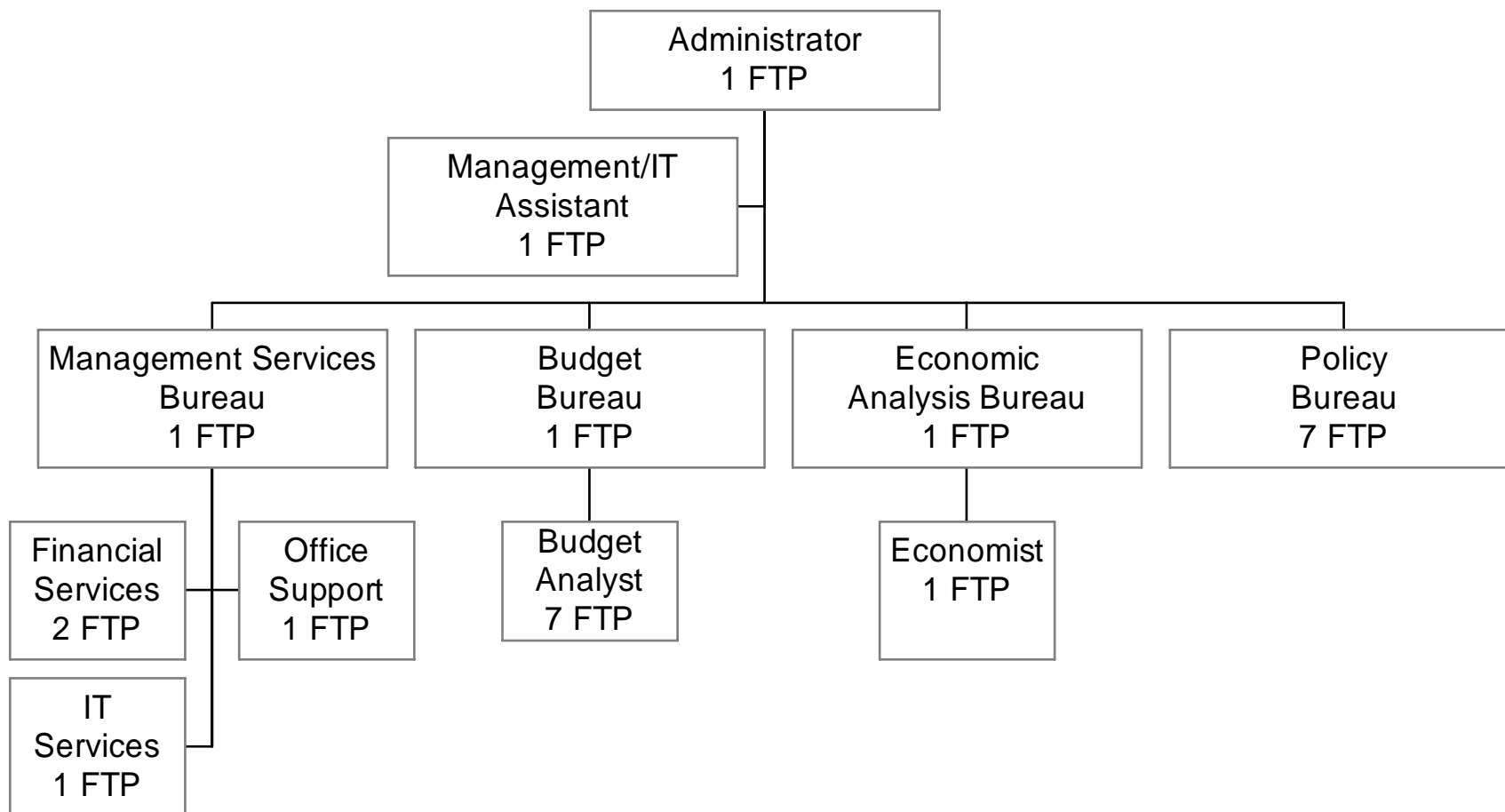
In accordance with 67-3503, Idaho Code, I certify the attached forms properly state the receipts and expenditures of the department (agency, office, or institution) for the fiscal years indicated. The summary of expenditures by major program, fund source, and standard class is indicated below.

Signature of Department Director _____	Date _____
--	------------

Function/Activity	FY 2006 Total Appropriation	FY 2006 Total Expenditures	FY 2007 Original Appropriation	FY 2007 Estimated Expenditures	FY 2008 Total Request
Financial Management	2,180,200	2,165,200	2,113,100	2,113,100	2,319,200
Total	2,180,200	2,165,200	2,113,100	2,113,100	2,319,200
By Fund Source	Total Appropriation	Actual Expenditures	Original Appropriation	Estimated Expenditures	Total Request
G 0001-00 General Revenue Fund	2,082,200	2,067,200	2,081,000	2,081,000	2,286,400
D 0150-01 Economic Recovery Fund	65,100	65,100	0	0	0
O 0349-00 Miscellaneous Revenue	32,900	32,900	32,100	32,100	32,800
Total	2,180,200	2,165,200	2,113,100	2,113,100	2,319,200
By Object	Total Appropriation	Actual Expenditures	Original Appropriation	Estimated Expenditures	Total Request
Personnel Costs	1,990,800	1,974,800	1,921,800	1,921,800	2,066,800
Operating Expenditures	189,400	186,900	191,300	191,300	220,400
Capital Outlay	0	3,500	0	0	32,000
Trustee And Benefit Payments	0	0	0	0	0
Lump Sum	0	0	0	0	0
Total	2,180,200	2,165,200	2,113,100	2,113,100	2,319,200
FTP Total	24.00	24.00	24.00	24.00	25.00

**Executive Office of the Governor
Division of Financial Management
(24 FTP)**

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AGENCY RECEIPTS

AGENCY: Division of Financial Management

FUNCTION: Financial Management

ACTIVITY: N/A

Agency Number: 180

Function Number: 01

Activity Number: 00

FY 2008 Request

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Class Code	Revenue Source/ Name of Granting Description Agency	Fund Disposition		FY 2004 Actual	FY 2005 Actual	FY 2006 Actual	FY 2007 Estimated	FY 2008 Estimated
		No.	Title					
3500	SWCAP Indirect Cost Recovery	0125	Indirect Cost Recovery	1,315,900	16,863,100	13,652,100	14,000,000	15,000,000
1500	Accounting Services	0349	Miscellaneous Revenue	28,400	29,700	25,000	25,000	25,000
GRAND TOTAL				1,344,300	16,892,800	13,677,100	14,025,000	15,025,000
Significant Assumptions		Total by Fund	0125 Indirect Cost Recovery	1,315,900	16,863,100	13,652,100	14,000,000	15,000,000
			0349 Miscellaneous Revenue	28,400	29,700	25,000	25,000	25,000
			GRAND TOTAL	1,344,300	16,892,800	13,677,100	14,025,000	15,025,000

ANALYSIS OF FUNDS

AGENCY: Division of Financial Management

FUNCTION: Financial Management

ACTIVITY: N/A

Agency Number: 180

Function Number: 01

Activity Number: 00

FY 2008 Request

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Original Submission X or Revision No. ____

(1a) Fund Title:	Federal Grants	(1b) Fund Code: 0349	(2) FY 2004 Actual	(3) FY 2005 Actual	(4) FY 2006 Actual	(5) FY 2007 Estimated	(6) FY 2008 Estimated
(7) Beginning Free Fund Balance			78,200	78,100	80,600	74,100	66,400
(8) Encumbrances as of July 1							
(9) Cash Receipts (from Form B-11)			28,400	29,700	25,000	25,000	25,000
(10) Transfers in from: Fund Title:		Code:					
(10) Transfers in from: Fund Title:		Code:					
(10) Transfers in from: Fund Title:		Code:					
(10) Transfers in from: Fund Title:		Code:					
(10) Transfers in from: Fund Title:		Code:					
(11) Total Available for Year			106,600	107,800	105,600	99,100	91,400
(12) Transfers out to: Fund Title:		Code:					
(12) Transfers out to: Fund Title:		Code:					
(12) Transfers out to: Fund Title:		Code:					
(12) Transfers out to: Fund Title:		Code:					
(12) Transfers out to: Fund Title:		Code:					
(13) Cash Expenditures			28,500	27,200	31,500	32,700	32,400
(14) Encumbrances as of June 30							
(15) Ending Free Fund Balance			78,100	80,600	74,100	66,400	59,000

Fund Title:	Miscellaneous Revenue	Fund Code: 0125	FY 2004 Actual	FY 2005 Actual	FY 2006 Actual	FY 2007 Estimated	FY 2008 Estimated
Beginning Free Fund Balance			0	0	0	0	0
Encumbrances as of July 1							
Cash Receipts (from Form B-11)			1,315,900	16,863,100	13,652,100	14,000,000	15,000,000
Transfers in from: Fund Title:		Code:					
Transfers in from: Fund Title:		Code:					
Transfers in from: Fund Title:		Code:					
Transfers in from: Fund Title:		Code:					
Transfers in from: Fund Title:		Code:					
Total Available for Year			1,315,900	16,863,100	13,652,100	14,000,000	15,000,000
Transfers out to: Fund Title: General Fund		Code: 0001	1,315,900	16,863,100	13,652,100	14,000,000	15,000,000
Transfers out to: Fund Title:		Code:					
Transfers out to: Fund Title:		Code:					
Transfers out to: Fund Title:		Code:					
Transfers out to: Fund Title:		Code:					
Cash Expenditures							
Encumbrances as of June 30							
Ending Free Fund Balance			0	0	0	0	0

FY 2008 Budget - Request**Line Item Report****Agency: 180 Financial Management, Division of****Page 5 of 17 Pages**

Decision Unit	Priority	Agency Request		
		FTP	General	Total
Financial Management				
12.01 Financial Management Analyst	1	1.00	63,600	63,600
12.02 Office Move	2	0.00	14,400	14,400
		1.00	78,000	78,000

FY 2008 Agency Budget - Request

Detail Report

Agency: 180 Financial Management, Division of
Function: 01 Financial Management
Activity: 00

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			<u>FTP</u>	<u>Personnel Cost</u>	<u>Operating Expense</u>	<u>Capital Outlay</u>	<u>Trustee/ Benefit</u>	<u>Lump Sum</u>	<u>Total</u>
FY 2006 Total Appropriation									
1.00 FY 2006 Total Appropriation									
0001-00	General	23.65		1,899,800	182,400	0	0	0	2,082,200
0150-01	Dedicated	0.00		65,100	0	0	0	0	65,100
0349-00	Other	0.35		25,900	7,000	0	0	0	32,900
	Total	24.00		1,990,800	189,400	0	0	0	2,180,200
1.21 Net Object Transfers									
0001-00	General	0.00		(3,500)	0	3,500	0	0	0
	Total	0.00		(3,500)	0	3,500	0	0	0
1.61 Reverted Appropriation Balances									
0001-00	General	0.00		(12,500)	(2,500)	0	0	0	(15,000)
	Total	0.00		(12,500)	(2,500)	0	0	0	(15,000)
FY 2006 Actual Expenditures									
0001-00	General	23.65		1,883,800	179,900	3,500	0	0	2,067,200
0150-01	Dedicated	0.00		65,100	0	0	0	0	65,100
0349-00	Other	0.35		25,900	7,000	0	0	0	32,900
	Total	24.00		1,974,800	186,900	3,500	0	0	2,165,200
FY 2007 Original Appropriation									
3.00 FY 2007 Original Appropriation									
0001-00	General	23.65		1,896,800	184,200	0	0	0	2,081,000
0349-00	Other	0.35		25,000	7,100	0	0	0	32,100
	Total	24.00		1,921,800	191,300	0	0	0	2,113,100
FY 2007 Total Appropriation									
0001-00	General	23.65		1,896,800	184,200	0	0	0	2,081,000
0349-00	Other	0.35		25,000	7,100	0	0	0	32,100
	Total	24.00		1,921,800	191,300	0	0	0	2,113,100
FY 2007 Estimated Expenditures									
0001-00	General	23.65		1,896,800	184,200	0	0	0	2,081,000
0349-00	Other	0.35		25,000	7,100	0	0	0	32,100
	Total	24.00		1,921,800	191,300	0	0	0	2,113,100

FY 2008 Agency Budget - Request

Detail Report

Agency: 180 Financial Management, Division of

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Function: 01 Financial Management

Activity: 00

		<u>FTP</u>	<u>Personnel Cost</u>	<u>Operating Expense</u>	<u>Capital Outlay</u>	<u>Trustee/ Benefit</u>	<u>Lump Sum</u>	<u>Total</u>
FY 2008 Base								
0001-00	General	23.65	1,896,800	184,200	0	0	0	2,081,000
0349-00	Other	0.35	25,000	7,100	0	0	0	32,100
	Total	24.00	1,921,800	191,300	0	0	0	2,113,100
Program Maintenance								
10.11 Change in Benefit Costs								
0001-00	General	0.00	32,400	0	0	0	0	32,400
0349-00	Other	0.00	600	0	0	0	0	600
	Total	0.00	33,000	0	0	0	0	33,000
10.19 Fund Shift								
0001-00	General	0.00	600	0	0	0	0	600
0349-00	Other	0.00	(600)	0	0	0	0	(600)
	Total	0.00	0	0	0	0	0	0
10.21 General Inflation Adjustments								
0001-00	General	0.00	0	2,700	0	0	0	2,700
0349-00	Other	0.00	0	100	0	0	0	100
	Total	0.00	0	2,800	0	0	0	2,800
10.31 Replacement Items								
Upgrade spreadsheet application software and replace one vehicle, two computers and miscellaneous office equipment.								
OT 0001-00	General	0.00	0	3,800	28,000	0	0	31,800
OT 0349-00	Other	0.00	0	600	0	0	0	600
	Total	0.00	0	4,400	28,000	0	0	32,400
10.61 Salary Multiplier								
0001-00	General	0.00	59,100	0	0	0	0	59,100
0349-00	Other	0.00	700	0	0	0	0	700
	Total	0.00	59,800	0	0	0	0	59,800
10.62 Group and Temporary								
0001-00	General	0.00	100	0	0	0	0	100
	Total	0.00	100	0	0	0	0	100
10.69 Fund Shift								
0001-00	General	0.00	700	0	0	0	0	700
0349-00	Other	0.00	(700)	0	0	0	0	(700)
	Total	0.00	0	0	0	0	0	0

FY 2008 Agency Budget - Request

Detail Report

Agency: 180 Financial Management, Division of

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Function: 01 Financial Management

Activity: 00

		<u>FTP</u>	<u>Personnel Cost</u>	<u>Operating Expense</u>	<u>Capital Outlay</u>	<u>Trustee/ Benefit</u>	<u>Lump Sum</u>	<u>Total</u>
FY 2008 Total Maintenance								
0001-00	General	23.65	1,989,700	186,900	0	0	0	2,176,600
OT0001-00	General	0.00	0	3,800	28,000	0	0	31,800
0349-00	Other	0.35	25,000	7,200	0	0	0	32,200
OT0349-00	Other	0.00	0	600	0	0	0	600
	Total	24.00	2,014,700	198,500	28,000	0	0	2,241,200

Program Enhancements

12.01 Financial Management Analyst

There is a critical need for an additional Financial Management Analyst to help absorb increased workload. Overtime costs have exceeded \$45,000 over the last three years. Instead of paying overtime, the Division believes that adding an additional position is a better use of staff resources and will result in a more even distribution of workload. Capital Outlay is for a desk, computer, and miscellaneous office equipment.

0001-00	General	1.00	52,100	7,500	0	0	0	59,600
OT 0001-00	General	0.00	0	0	4,000	0	0	4,000
	Total	1.00	52,100	7,500	4,000	0	0	63,600

12.02 Office Move

The Division has been outgrowing office space for many years and is requesting funds to locate to a new office space. The current workspace will become even more crowded with the addition of the new position requested in DU 12.01. One-time moving expenses of \$7,800 plus \$6,600 for ongoing additional rent costs are being requested.

0001-00	General	0.00	0	6,600	0	0	0	6,600
OT 0001-00	General	0.00	0	7,800	0	0	0	7,800
	Total	0.00	0	14,400	0	0	0	14,400

FY 2008 Total

0001-00	General	24.65	2,041,800	201,000	0	0	0	2,242,800
OT0001-00	General	0.00	0	11,600	32,000	0	0	43,600
0349-00	Other	0.35	25,000	7,200	0	0	0	32,200
OT0349-00	Other	0.00	0	600	0	0	0	600
	Total	25.00	2,066,800	220,400	32,000	0	0	2,319,200

A: Decision Unit No: 12.01		Descriptive Title:		Analyst	Agency Priority Ranking 1 of 2
DESCRIPTION	General	Dedicated	Federal	Other	Total
FULL TIME POSITIONS (FTP)					
PERSONNEL COSTS:					
1. Salaries	36,200				36,200
2. Benefits	15,900				15,900
3. Group Position Funding					
TOTAL PERSONNEL COSTS:	52,100				52,100
OPERATING EXPENDITURES by summary object:					
1. Communications	500				500
2. Supplies	500				500
3. Training	2,500				2,500
4. Travel	4,000				4,000
TOTAL OPERATING EXPENDITURES:	7,500				7,500
CAPITAL OUTLAY by summary object:					
1. Computer Equipment	2,400				2,400
2. Other Equipment	1,600				1,600
3.					
4.					
TOTAL CAPITAL OUTLAY:	4,000				4,000
T/B PAYMENTS:					
LUMP SUM:					
GRAND TOTAL	63,600				63,600

B: Use the financial data matrix above to summarize requested resources by fund source and by expenditure class at the summary object level. Attach as many pages as necessary to respond in a narrative fashion to the following questions:

1. What is being requested and why? What is the agency current staffing level for this activity and how much funding by source is in the base?

2. What resources are necessary to implement this request?

a. List by position: position titles, pay grades, full or part-time status, benefit eligibility, anticipated dates of hire, and terms of service.

b. Note any existing agency human resources that will be redirected to this new effort and how existing operations will be impacted.

c. List any additional operating funds and capital items needed.

3. Please break out fund sources with anticipated expenditures in the financial data matrix. (Please separate one-time vs. ongoing requests.)

Non-General funds should include a description of major revenue assumptions: new customer base, fee structure changes, ongoing anticipated grants, etc.

4. Who is being served by this request and what are the expected impacts of the funding requested? If this request is not funded who and what are impacted?

REQUEST BY DECISION UNIT

AGENCY: Division of Financial Management Agency No.: 180
FUNCTION: Financial Management Function No.: 01
ACTIVITY: na Activity No.:

FY 2008 Request
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Original Submission _X_ or Revision No. ____

Decision Unit No: 12.01

B: Use the financial data matrix above to summarize requested resources by fund source and by expenditure class at the summary object level. Attach as many pages as necessary to respond to the following questions:

1. What is being requested and why? What is the agency staffing level for this activity and how much funding by source is in the base?

The Division of Financial Management is requesting an additional Financial Management Analyst position to help absorb increased workload. The Division's responsibilities and workload has grown considerably over several years due to the needs associated with additional state employees and programs being managed, although no new analyst positions have been added. Currently, there are seven analyst positions in the Division funded 100% from General Funds for a total of \$360,000.

2. What resources are necessary to implement this request?

- List by position: position titles, pay grades, full or part-time status, benefit eligibility, anticipated dates of hire and terms of service.
- Note any existing agency human resources that will be redirected to this new effort and how existing operations will be impacted.
- List any additional operating funds and capital items needed.

General Funds will be needed to fund this position, however, the savings by reducing the overtime costs paid out to analysts the past three years that exceeded \$45,000 will help offset the salary costs associated with the new position. If authorized, this is a full-time position of Financial Management Analyst; Pay Grade K; Hire date July 1, 2006. Annual pay for the position plus 5% is \$36,200 and \$15,900 for the eligible benefits. The operating costs are for supplies, training and travel for a total of \$7,500 and capital outlay costs for necessary computer equipment totals \$4,000.

3. Please break out fund sources with anticipated expenditures in the financial data matrix. (Please separate one-time vs. ongoing requests.)

Non-General funds should include a description of major revenue assumptions: new customer base, fee structure changes, ongoing anticipated grants, etc.

This position will be funded by ongoing General Funds.

4. Who is being served by this request and what are the expected impacts of the funding requested? If this request is not funded who and what are impacted?

The Governor's Office, the Division of Financial Management and state agencies will be served by this request. An additional analyst position will enable the Division to work more efficiently and better serve the Governor's office and state agencies by reducing current analyst's excessive workload. Analysts are currently being forced to work excessive hours of overtime in order to fulfill the Divisions' needs. Indicators suggest that this current strained workload is more likely to increase than to stabilize.

REQUEST BY DECISION UNIT

AGENCY: Division of Financial Management

FUNCTION: Financial Management

ACTIVITY: na

Agency No.: 180

Function No.: 01

Activity No.:

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Original Submission _X_ or Revision No. ____

A: Decision Unit No: 12.02		Descriptive Title: Move Office Agency Priority Ranking 2 of 2			
DESCRIPTION	General	Dedicated	Federal	Other	Total
FULL TIME POSITIONS (FTP)					
PERSONNEL COSTS:					
1. Salaries					
2. Benefits					
3. Group Position Funding					
TOTAL PERSONNEL COSTS:					
OPERATING EXPENDITURES by subobject:					
1. Moving Costs (one-time)	6,300				6,300
2. Supplies (one-time)	1,500				1,500
3. Additional office space	6,600				6,600
4.					
TOTAL OPERATING EXPENDITURES:	14,400				14,400
CAPITAL OUTLAY by subobject:					
1.					
2.					
3.					
4.					
TOTAL CAPITAL OUTLAY:					
T/B PAYMENTS:					
LUMP SUM:					
GRAND TOTAL	14,400				14,400

B: Use the financial data matrix above to summarize requested resources by fund source and by expenditure class at the summary object level. Attach as many pages as necessary to respond in a narrative fashion to the following questions:

1. What is being requested and why? What is the agency current staffing level for this activity and how much funding by source is in the base?

2. What resources are necessary to implement this request?

a. List by position: position titles, pay grades, full or part-time status, benefit eligibility, anticipated dates of hire, and terms of service.

b. Note any existing agency human resources that will be redirected to this new effort and how existing operations will be impacted.

c. List any additional operating funds and capital items needed.

3. Please break out fund sources with anticipated expenditures in the financial data matrix. (Please separate one-time vs. ongoing requests.)

Non-General funds should include a description of major revenue assumptions: new customer base, fee structure changes, ongoing anticipated grants, etc.

4. Who is being served by this request and what are the expected impacts of the funding requested? If this request is not funded who and what are impacted?

REQUEST BY DECISION UNIT

AGENCY: Division of Financial Management Agency No.: 180
FUNCTION: Financial Management Function No.: 01
ACTIVITY: na Activity No.:

FY 2008 Request
Page _12_ of _17_ Pages
Original Submission _X_ or Revision No. ____

Decision Unit No: 12.02

B: Use the financial data matrix above to summarize requested resources by fund source and by expenditure class **including subobject code**. Attach as many pages as necessary to respond to the following questions:

1. What is being requested and why? What is the agency current staffing level for this activity and how much funding by source is in the base?

The Division of Financial Management is requesting the funding for new office space. The Division's current office space has been cramped for several years. As the Division has continued to expand in personnel, workload, and equipment, the current office space is no longer adequate to meet the Division's needs. General Funds totaling \$66,000 are currently in the base for 6,350 square feet of office space.

2. What resources are necessary to implement this request?

- List by position: position titles, pay grades, full or part-time status, benefit eligibility, anticipated dates of hire and terms of service.
- Note any existing agency human resources that will be redirected to this new effort and how existing operations will be impacted.
- List any additional operating funds and capital items needed.

General Funds will be needed to fund this move. If authorized, moving costs figured at \$250/person would total an estimate of \$6,300. An additional \$1,500 for one-time phone connection costs are also needed. Adding 635 square-feet, which represents a 10% increase in space, will cost an additional \$6,600 per year based on the current rate of \$10.40/sq.-ft. charged by the Dept. of Administration for state office space. The larger accommodations will enable the Division to continue to fulfill the duties, responsibilities and authority as designated in Idaho Code 67-1910 through 67-1918 to manage and advise on State agency budget issues.

3. Please break out fund sources with anticipated expenditures in the financial data matrix. (Please separate one-time vs. ongoing requests.)

Non-General funds should include a description of major revenue assumptions: new customer base, fee structure changes, ongoing anticipated grants, etc.

This move will be funded by General Funds, as noted above.

4. Who is being served by this request and what are the expected impacts of the funding requested? If this request is not funded who and what are impacted?

The Governor's Office, the Division of Financial Management and state agencies will be served by this request. New office space would create a better work environment enabling the Division to work more efficiently and better serve the Governor's office and state agencies.

There will be some cost savings with the reduced utility costs of the newer, energy-efficient building.

If the request is not funded, Analysts will be forced to work in inadequate space. The confined quarters are restrictive, allow for little concentration, and hinder productivity.

FORM B6: WAGE AND SALARY RECONCILIATION

AGENCY: Division of Financial Management
 FUNCTION Financial Management
 ACTIVITY: _____

Agency Number: 180
 Function/Activity Number: 01
 Budget Unit: GVCA

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 Original Submission X or Revision No. _____

DU	PCN	DESCRIPTION	Indicator	CLASS CODE	FUND / DOLLARS	FY 2007 WAGE & SALARY (Estimate)				FY 2008 WAGE & SALARY (Projection)			
						FTP	SALARY	BENEFITS	TOTAL	FTP	SALARY	BENEFITS	TOTAL
		<u>Totals from Wage and Salary Report:</u>											
		Permanent Positions	1		0001	23.65	1,372,200	506,400	1,878,600	23.65	1,372,200	514,700	1,886,900
		Board & Group Positions	2				29,900	2,600	32,500		29,900	2,600	32,500
		Elected Officials	3						0	0.0	0	0	0
		TOTAL FROM W & S				23.65	1,402,100	509,000	1,911,100	23.65	1,402,100	517,300	1,919,400
		<u>Adjustments to Wage & Salary:</u>											
		Premium Holiday Adjustment (10.18)	1		0000-01			(24,100)	(24,100)	0.0	0	0	0
		Adjust Group Positions to 2006 Actuals	2				(27,300)	(300)	(27,600)	0.0	(27,300)	(300)	(27,600)
									0	0.0	0	0	0
									0	0.0	0	0	0
		<u>Estimated Salary Needs:</u>											
		Permanent Positions	1			23.65	1,372,200	482,300	1,854,500	23.65	1,372,200	514,700	1,886,900
		Board & Group Positions	2				2,600	2,300	4,900		2,600	2,300	4,900
		Elected Officials	3			0.0	0	0	0	0.0	0	0	0
		Estimated Salary Needs				23.65	1,374,800	484,600	1,859,400	23.65	1,374,800	517,000	1,891,800
		W&S Difference from FY 2007 to FY 2008								0.0	0	32,400	32,400
		<u>Calculated Over or Under Funding:</u>				0.0	0	37,400	37,400	Calculated overfunding is 2.0% of Appropriation			
3.00		FY 2007 ORIGINAL APPROPRIATION			1,896,800	23.65	1,374,800	522,000	1,896,800				
		<u>Appropriation Adjustments:</u>											
4.11		Reappropriation				0.0	0	0	0				
4.31		Supplemental				0.0	0	0	0				
5.00		FY 2007 TOTAL APPROPRIATION				23.65	1,374,800	522,000	1,896,800				
		<u>Base Adjustments:</u>											
8.51		Base Reduction				0.0	0	0	0			0	
9.00		FY 2008 BASE				23.65	1,374,800	522,000	1,896,800	23.65	1,374,800	522,000	1,896,800
10.11		Change in Benefit Costs								0.0	0	32,400	32,400
										0.0			0
										0.0			0
										0.0			0
										0.0			0
		<u>Subtotal CEC Base:</u>	multiplier =	3.50%		23.65	1,374,800	554,400	1,929,200				
10.61		CEC for Permanent Positions	1,372,200	48,000	23.1%	0.0	48,000	11,100	59,100				
10.62		CEC for Group Positions	2,600	100	9.7%	0.0	100	0	100				
						0.0			0				
11.00		FY 2008 PROGRAM MAINTENANCE				23.65	1,422,900	565,500	1,988,400				
		<u>Line Items</u>											
12.01		Financial Analyst	1			1.00	36,200	15,900	52,100				
12.02									0				
13.00		FY 2008 TOTAL REQUEST			0001	24.65	1,459,100	581,400	2,040,500				

FORM B6: WAGE AND SALARY RECONCILIATION

AGENCY: Division of Financial Management
 FUNCTION: Financial Management
 ACTIVITY: _____

Agency Number: 180
 Function/Activity Number: 01
 Budget Unit: GVCA

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DU	PCN	DESCRIPTION	Indicator	CLASS CODE	FUND / DOLLARS	FY 2007 WAGE & SALARY (Estimate)				FY 2008 WAGE & SALARY (Projection)			
						FTP	SALARY	BENEFITS	TOTAL	FTP	SALARY	BENEFITS	TOTAL
		<u>Totals from Wage and Salary Report:</u>											
		Permanent Positions	1		0349-00	0.35	18,300	6,700	25,000	0.35	18,300	6,900	25,200
		Board & Group Positions	2						0		0	0	0
		Elected Officials	3						0	0.0	0	0	0
		TOTAL FROM W & S				0.35	18,300	6,700	25,000	0.35	18,300	6,900	25,200
		<u>Adjustments to Wage & Salary:</u>											
		Premium Holiday Adjustment (10.18)	1					(400)	(400)	0.0	0	0	0
		Adjust Group Positions to 2006 Actuals	2						0	0.0	0	0	0
									0	0.0	0	0	0
									0	0.0	0	0	0
		<u>Estimated Salary Needs:</u>											
		Permanent Positions	1			0.35	18,300	6,300	24,600	0.35	18,300	6,900	25,200
		Board & Group Positions	2				0	0	0		0	0	0
		Elected Officials	3			0.0	0	0	0	0.0	0	0	0
		Estimated Salary Needs				0.35	18,300	6,300	24,600	0.35	18,300	6,900	25,200
		W&S Difference from FY 2007 to FY 2008								0.0	0	600	600
		<u>Calculated Over or Under Funding:</u>				0.0	0	400	400	Calculated overfunding is 1.6% of Appropriation			
3.00		FY 2007 ORIGINAL APPROPRIATION			25,000	0.35	18,300	6,700	25,000				
		<u>Appropriation Adjustments:</u>											
4.11		Reappropriation				0.0	0	0	0				
4.31		Supplemental				0.0	0	0	0				
5.00		FY 2007 TOTAL APPROPRIATION				0.35	18,300	6,700	25,000				
		<u>Base Adjustments:</u>											
8.51		Base Reduction				0.0	0	0	0			0	
9.00		FY 2008 BASE				0.35	18,300	6,700	25,000	0.35	18,300	6,700	25,000
10.11		Change in Benefit Costs								0.0	0	600	600
										0.0			0
										0.0			0
										0.0			0
										0.0			0
										0.0			0
		<u>Subtotal CEC Base:</u>	multiplier =	3.50%		0.35	18,300	7,300	25,600				
10.61		CEC for Permanent Positions	18,300	600	23.1%					0.0	600	100	700
10.62		CEC for Group Positions		0	9.7%					0.0	0	0	0
										0.0			0
11.00		FY 2008 PROGRAM MAINTENANCE				0.35	18,900	7,400	26,300				
		<u>Line Items</u>											
12.01													
12.02													0
													0
13.00		FY 2008 TOTAL REQUEST			0349-00	0.35	18,900	7,400	26,300				

AGENCY: Division of Financial Management
 FUNCTION: Financial Management
 ACTIVITY: N/A

Agency Number: 180
 Function Number: 01
 Activity Number: 00

FY 2008 Request
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D U NO.	Fund	*R/A/O	Item/ Description of Use	Date Acquired or Replaced	Quantity In Stock	Quantity Desired	Mileage	Options	Unit Cost	Total Cost
10.31	0001-00	R	Replacement Capital Outlay:							
		O	Miscellaneous Office Equipment	Various						1,900
		R	Personal Computers	Various	14	2			2,050	4,100
		R	1994 Ford Taurus	12/02/93	1	0	102,000			0
		R	2006 Chevy Lumina (used for long distance driving)	07/02/06	0	1		A/C, tilt	22,000	22,000
										28,000
10.31	0001-00	R	Replacement Operating Expenditures:							
		R	Upgrade Version of Excel, Spreadsheet Application	07/01/99	1	1			2,000	2,000
		R	Upgrade Windows Software	01/26/01	10	12			150	1,800
	0349-00	R	Miscellaneous Data Processing Supplies	07/01/97						600
										4,400
			TOTAL REQUEST FOR REPLACEMENT OE AND CO:							32,400
12.01	0001-00	A	Additional Financial Support Tech/Office Equipment:							
		A	Desk	08/15/06		2			700	1,400
		A	Miscellaneous Office Equipment	08/15/06						200
		A	Personal Computer	08/15/06		1			2,000	2,000
		A	Miscellaneous Computer Equipment	08/15/06						400
										4,000
			TOTAL REQUEST FOR ADDITIONAL CO:							4,000

*R - Indicates Replacement Stock

*A - Indicates Addition to Stock

*O - Indicates Obsolete-Retained Stock

Form B-7

Note: Obsolete computers will be used in a field office for Internet usage only. The computer has become obsolete in running the day to day operating software but can provide Internet connection for our offsite office.

FORM B4: INFLATIONARY ADJUSTMENTS

AGENCY: Division of Financial ManagementAgency Number: 180FUNCTION: Financial ManagementFunction/Activity Number: 01

ACTIVITY: _____

Budget Unit: GVCAFY 2008 RequestPage 16 of 17Original Submission xx or Revision No. _____

(1)	(2)	(3)	(4)	(5)	FY 2005 to FY 2006		(8)	(9)	(10)
Operating Expenditures Summary Object	FY 2003 Actual	FY 2004 Actual	FY 2005 Actual	FY 2006 Actual	(6) Change	(7) % Change	FY 2007 Approp	FY 2007 Expenditure Adj.	FY 2007 Est. Expenditure
Communication Costs	20,150	18,116	17,558	18,652	1,094	6.2 %	18,000		18,000
Employee Development Costs	8,970	7,596	8,715	9,594	879	10.1 %	9,600		9,600
General Services	200	951	400	540	140	35.0 %	500		500
Professional Services	9,139	0	2,028	11,523	9,495	468.2 %			-
Repair & Maintenance Services	974	2,000	613	1,080	467	76.2 %	2,000		2,000
Administrative Services	1,133	1,240	1,974	2,536	562	28.5 %	8,000		8,000
Computer Services	37,763	34,427	30,931	38,688	7,757	25.1 %	38,000		38,000
Employee Travel Costs	23,886	36,932	39,439	33,548	(5,891)	(14.9)%	30,000		30,000
Administrative Supplies	3,656	4,621	3,933	4,144	211	5.4 %	6,000		6,000
Fuel & Lubricant Costs	0	110	51	2	(49)	(96.1)%			-
Computer Supplies	14,067	30,172	24,297	26,212	1,915	7.9 %	32,400		32,400
Repair & Maintenance Supplies	0	0	101	76	(25)	(24.8)%			-
Insurance	1,243	1,168	641	1,334	693	108.1 %	1,300		1,300
Rentals & Operating Leases	67,657	64,698	66,099	69,262	3,163	4.8 %	69,500		69,500
Miscellaneous Expenditures	3,481	5,292	5,478	5,940	462	8.4 %	6,000		6,000
TOTAL	192,319	207,323	202,258	223,131	20,873	10.3 %	221,300		221,300
Fund Source									
0001-00	185,261	200,478	196,923	217,265	20,342	10.3 %	214,200		214,200
0349-00	7,058	6,845	5,335	5,866	531	10.0 %	7,100		7,100
TOTAL	192,319	207,323	202,258	223,131	20,873	10.3 %	221,300		221,300

FORM B4: INFLATIONARY ADJUSTMENTS

AGENCY: Division of Financial ManagementFUNCTION: Financial Management

ACTIVITY: _____

Agency Number: 180Function/Activity Number: 01Budget Unit: GVCAFY 2008 RequestPage 17 of 17Original Submission xx or Revision No. _____

(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
PART B Operating Expenditures Summary Object	FY 2007 Est. Expenditures	Remove One Time Funding	SWCAP, Nondiscretionary, Rent	FY 2008 Base less Adj.	General Inflation DU 10.21	% Change	Medical Inflation DU 10.22	% Change	Totals
Communication Costs	18,000			18,000	326	1.81%		3.06%	326
Employee Development Costs	9,600			9,600	174	1.81%		3.06%	174
General Services	500			500	9	1.81%		3.06%	9
Professional Services	-			0	0				0
Repair & Maintenance Services	2,000			2,000	36	1.81%		3.06%	36
Administrative Services	8,000			8,000	145	1.81%		3.06%	145
Computer Services	38,000			38,000	688	1.81%		3.06%	688
Employee Travel Costs	30,000			30,000	543	1.81%		3.06%	543
Administrative Supplies	6,000			6,000	109	1.81%		3.06%	109
Fuel & Lubricant Costs	-			0	0				0
Computer Supplies	32,400			32,400	586	1.81%		3.06%	586
Repair & Maintenance Supplies	-			0	0				0
Insurance	1,300			1,300	24	1.81%		3.06%	24
Rentals & Operating Leases	69,500		(66,000)	3,500	63	1.81%		3.06%	63
Miscellaneous Expenditures	6,000		(2,600)	3,400	62	1.81%		3.06%	62
TOTAL	221,300	0	(68,600)	152,700	2,764	1.81%		3.06%	2,764
Fund Source									
0001-00	214,200		(68,600)	145,600	2,700	1.81%		3.06%	2,700
0349-00	7,100			7,100	100	1.81%		3.06%	100
TOTAL	221,300	0	(68,600)	152,700	2,800	0		0	2,800

Explanation:

**FIVE YEAR FACILITY NEEDS PLAN, pursuant to IC 67-5708B
FOR OFFICE SPACE & AFFILIATED USES**

AGENCY INFORMATION

AGENCY NAME:	Department of Environmental Quality	CODE:	245
Prepared by:	Agency Expert	E-mail Address:	aexpert@DEQ.State.id.us
Telephone Number:	208-373-0196	Fax Number:	208-373-0231
DFM Analyst:	Larry Schlicht	LSO/BPA Analyst:	Ray Houston
Date Prepared:	8/15/2005	For Fiscal Year:	2007

FACILITY INFORMATION (please list each facility separately by city and street address)

Facility:	State Office		
City:	Boise	County:	Ada
Street Address:	1410 N. Hilton	Zip Code:	83706
Facility Ownership Information:	Private Party	State Agency	
(Please put "X" in appropriate box)	X		

Function/Use of Facility: *Examples could be administrative use, client counseling, hearing rooms, field offices, etc. Address any "specialized needs" which require additional footage.*

State Administrative Office.

Comments: *May be used to address reasons for expanding or relocating. Indicate amount of space provided to other entities, such as other agencies, federal agencies, etc. Also indicate the amount of rent they pay for the use of the facility.*

DEQ-State Office is at maximum capacity. Will need to expand in FY 2007 due to NPDES program. Planning for footprint for new wing to existing building in process.

Fiscal Year:	ACTUAL 2006	ESTIMATE 2007	REQUEST 2008	ESTIMATE 2009	ESTIMATE 2010	ESTIMATE 2011
Surplus Property: <i>Facilities that are to be disposed of and funds re-utilized for replacement of building or renovation of facilities. This could also include leased facilities if the leased premises are to be vacated prior to the expiration of the lease.</i>						
Surplus Property to be disposed in: (Please put "X" in appropriate box)						
Work areas would include areas occupied by full-time employees, contractors, seasonal employees, auditors, etc. (3 people working in 1 building would be 3 work areas).						
Number of Work Areas	245	245	320	320	320	320
Full-Time Equivalent Positions:	175	175	230	230	230	230
Temporary Employees, Contractors, Auditors, etc.	70	70	90	90	90	90

Use "net rentable" square feet if in a facility leased from a private party; use "usable" square feet if in a State-owned office facility. Typically, this will be the figure shown in the lease or the MOU.

Square Feet:	66,863	66,863	110,000	110,000	110,000	110,000
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Include annual rent, plus all other facility-related costs, such as utilities, janitorial service, property taxes, or building maintenance, which are not included in the rent payment made to your Landlord. If improvements will need to be made to the facility and will be paid by the agency, this should be included as well. If the lease will be expiring and the future rent is not specified in lease agreement, increase rent by 3% per year. Increase all other facility-related costs by 3% per year as well. Use "Calculation Sheet" on next worksheet if necessary. Do not include telephone costs or rent discounts. If you anticipate moving to a new facility, you need to take into account any increase in square feet leased and estimate a new market rate for the new facility. Do NOT use your old rate per square foot - it may not be a realistic figure.

Total Facility Cost Per Yr:	722,120	722,120	1,250,000	1,250,000	1,250,000	1,250,000
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Upon completion, please return all sheets electronically to Facilityplan@adm.state.id.us **AND** attach a hardcopy of each sheet with your budget request. If you have 5 or more locations, please summarize the information on the Facility Information Summary Sheet and include this summary sheet with your budget request as well.

REVIEW AND COMPILATION (Not for Agency Use)

DFM		LSO/BPA:		Other:	
DPW (Ck Lse List&MOU's)		Cost Ratio:		Other:	

DEPARTMENT OF ENVIRONMENTAL QUALITY
FACILITY INFORMATION SUMMARY for Fiscal Year 2008 BUDGET REQUEST

Facility, Street Address, City, Zip Code and Purpose	Fiscal Year	Square Feet	Rate per SqFt	Annual Cost	Work areas	FTP's, Temps and Comments
STATE OFFICE 1410 N. Hilton Boise, ID 00000 Office Space	07 06 Chg	110,000 66,863 43,137	11.36 10.80 0.56	1,250,000 722,120 527,880	300 245 55	175 FTPs and 70 temps will need to expand in FY 2006 Planning for new wing in process
BOISE REGIONAL OFFICE 1445 N. Orchard Boise, ID 83706 Office Space	07 06 Chg	10,657 10,657 0	11.65 11.60 0.05	124,200 123,657 543	47 45 2	44 FTPs and 1 temp will convert conf room to 4 office spaces within 60 days
TWIN FALLS REGIONAL OFFICE 601 Pole Line Rd Twin Falls, ID 00000 Office Space	07 06 Chg	9,000 6,500 2,500	12.22 12.31 -0.09	110,000 80,000 30,000	22 17 5	Located with DHW - billed 20 FTPs and 3 temps At capacity
POCATELLO REGIONAL OFFICE 224 S. Arthur Pocatello, ID 00000 Office Space	07 06 Chg	14,000 6,817 7,183	14.75 8.25 6.50	206,500 56,241 150,259	27 27 0	Beyond Capacity 28 FTPs and 1 temp RFP for new building in review process
IDAHO FALLS REGIONAL OFFICE 900 N. Skyline Idaho Falls, ID 00000 Office Space	07 06 Chg	10,164 10,164 0	13.50 13.25 0.25	137,214 134,673 2,541	27 27 0	20 FTPs and 7 temps Shared with IDWR & INEEL oversight
IDAHO FALLS INEEL OVERSIGHT 900 N. Skyline Drive, Suite C Idaho Falls, ID 00000 Office Space	07 06 Chg	7,651 7,651 0	13.75 13.50 0.25	105,201 103,289 1,912	21 21 0	20 FTPs and 1 temp Shared with IDWR & INEEL oversight
GRANGEVILLE SATELLITE 300 W. Main St. Rm 203 Grangeville, ID 00000 Office Space	07 06 Chg	453 453 0	9.14 9.14 0.00	4,140 4,140 0	2 2 0	in US Post Office 1 FTP seasonal field crews
CASCADE SATELLITE 109 N. Main St. Ponderosa Plaza Cascade, ID 00000 Office Space	07 06 Chg	810 810 0	8.02 7.78 0.25	6,500 6,300 200	3 2 1	2 FTP used for Cascade and Brownlee
COEUR D'ALENE REGIONAL OFFICE 2110 Ironwood Parkway Coeur D'Alene, ID 00000 Office Space	07 06 Chg	11,664 11,664 0	10.76 10.55 0.21	125,447 123,016 2,431	36 36 0	Future shower/locker room expansion \$35,000 one-time 35 FTPs and 3 temps
LEWISTON REGIONAL OFFICE 1118 F. Street Lewiston, ID 00000 Office Space	07 06 Chg	6,600 5,800 800	9.85 9.83 0.02	65,000 57,000 8,000	22 20 2	In State Office Building at Capacity Pursuing more space 19 FTPs and 4 temps
SODA SPRINGS SATELLITE 15 West Center St. Soda Springs, ID 00000 Office Space	07 06 Chg	1,130 1,130 0	11.82 11.82 0.00	13,357 13,357 0	3 3 0	Sufficient space Shared DEQ 2 employees and IDWR 1 employee
KELLOGG SUPERFUND SITE 1005 W. McKinley Kellogg, ID 00000 Field Office	07 06 Chg	2,500 2,500 0	12.00 0.00 12.00	30,000 0 30,000	5 5 0	donated site to rent 4 FTPs
TOTALS	07 06 Chg	184,629 131,009 53,620	11.79 10.87 0.93	2,177,559 1,423,793 753,766	515 450 65	370.55 FTPs and 90 temps

APPENDIX A

DEPARTMENT/AGENCY/PROGRAM CODES

For DFM and LSO Budget Development Systems

STARS Agency/Function/Activity/Structure

LEGISLATIVE BRANCH

- 100 Senate
 - 01 Senate Administration
- 101 House
 - 01 House Administration
- 102 Legislative Council
 - 01 Legislative Services
 - 02 Office of Performance Evaluations
 - 03 Redistricting
 - 04 Legislative Technology

JUDICIAL BRANCH

- 110 Judicial Branch
 - 01 Supreme Court Operations
 - 02 Law Library
 - 03 District Court
 - 04 Magistrates Division
 - 05 Judicial Council
 - 06 Court of Appeals
 - 07 Guardian Ad Litem
 - 31 Snake River Basin Adjudication

ELECTED OFFICIALS

- 120 Lieutenant Governor
 - 01 Office of the Lieutenant Governor
- 130 Secretary of State
 - 01 Secretary of State
- 131 Uniform Laws, Comm. on State
 - 01 Uniform Laws
- 140 Controller, State
 - 01 Administration
 - 02 Statewide Accounting
 - 03 Statewide Payroll
 - 04 Computer Center
- 150 Treasurer, State
 - 01 Treasury
 - 02 Millennium Fund
- 160 Attorney General
 - 05 Special Litigation
 - 10 State Legal Services
- 170 Super. of Public Instruction
 - 06 State Department of Education

GOVERNOR, EXECUTIVE OFFICE

- 180 Financial Management, Division of
 - 01 Financial Management
- 181 Governor, Office of the
 - 01 Governor's Administration
 - 03 Governor's Expense
 - 04 Governor Elect Transition
 - 06 Governor's Emergency Fund
 - 07 Social Services
 - 09 Energy
 - 13 Governor Acting Pay

GOVERNOR, EXECUTIVE OFFICE (cont.)

- 183 Public Employee Retirement System
 - 01 Administration
 - 02 Portfolio Investment
 - 04 401 K
- 185 Liquor Dispensary, State
 - 01 Liquor Dispensary
- 187 Aging, Idaho Commission on
 - 01 Services for Older Persons
- 188 Human Rights, Commission on
 - 07 Idaho Human Rights Commission
- 189 Blind & Visually Impaired, Comm
 - 10 Services to the Blind
- 190 Military Division
 - 01 Military Management
 - 03 Federal/State Agreements
 - 06 Bureau of Homeland Security
- 192 Women's Commission, Idaho
 - 10 ICWP (Administration)
- 194 Human Resources, Division of
 - 10 Personnel Services
- 195 Species Conservation, Office of
 - 01 Species Conservation
- 196 Arts, Comm. on the
 - 03 Commission on the Arts

ADMINISTRATION, DEPT. OF

- 200 Administration, Department of
 - 01 Office of the Director
 - 01 Office of the Director
 - 02 Administrative Rules
 - 04 Info Tech Resource Mgmt Council
 - 02 Division of Information Technology
 - 03 Division of Public Works
 - 04 Purchasing
 - 05 Office of Insurance Management
 - 06 Capitol Commission
 - 11 Bond Payments

AGRICULTURE, DEPT. OF

- 210 Agriculture, Department of
 - 10 Administration
 - 20 Animal Industries
 - 30 Agricultural Resources
 - 40 Plant Industries
 - 50 Agricultural Inspections
 - 60 Marketing and Development
 - 70 Animal Damage Control
 - 80 Sheep Commission
 - 91 Soil Conservation Commission

CORRECTION, DEPT. OF

- 230 Correction, Department of
 - 10 Support Division
 - 10 Support Services
 - 20 Medical Services Contract

CORRECTION, DEPT. OF (cont.)

- 20 Operations Division
 - 10 Operations Administration
 - 21 ISCI - Boise
 - 22 ICI - Orofino
 - 23 NICI - Cottonwood
 - 24 SICI - Boise
 - 25 IMSI - Boise
 - 26 St. Anthony Work Camp
 - 27 PWCC – Pocatello
 - 28 SBWCC - Boise
 - 30 Community Supervision
 - 40 Community Work Centers
 - 50 Offender Programs
- 30 Idaho Correctional Center
- 40 Commission for Pardons and Parole
- 231 Correctional Industries
- 90 State Manufactured Goods

COMMERCE AND LABOR, DEPT. OF

- 240 Department of Commerce and Labor
 - 01 Employment Service
 - 02 Wage and Hour
 - 10 Commerce
 - 20 Idaho Rural Partnership

ENVIRONMENTAL QUALITY, DEPT. OF

- 245 Environmental Quality, Dept. of
 - 01 Administration and Support
 - 10 Air Quality
 - 20 Water Quality
 - 50 CDA Basin Commission
 - 70 Waste Mgmt. & Remediation
 - 90 INL Oversight

FINANCE, DEPT. OF

- 250 Finance, Department of
 - 01 Department of Finance

FISH & GAME, DEPT. OF

- 260 Fish & Game, Department of
 - 01 Administration
 - 02 Enforcement
 - 03 Fisheries
 - 04 Wildlife
 - 05 Communications
 - 06 Engineering
 - 07 Natural Resource Policy
 - 08 Winter Feeding & Habitat Improvement

HEALTH & WELFARE, DEPT. OF

- 270 Health & Welfare, Department of
 - 12 Physical Health Services
 - 01 Physical Health Services
 - 02 Emergency Medical Services
 - 03 Laboratory Services
 - 04 Substance Abuse Services
 - 31 Self-Reliance
 - 01 Self-Reliance Program

- 02 TAFI/AABD Benefit Payments

HEALTH & WELFARE, DEPT. OF (cont.)

- 32 Medical Assistance
 - 01 Administration and Management
 - 02 Healthy Children and Working Adults
 - 03 Special Needs
 - 04 Elderly
- 34 Div. of Family & Community Services
 - 01 Children's Services
- 61 Indirect Support Services
- 72 Mental Health Services
 - 01 Community Mental Health
 - 02 State Hospital North
 - 03 State Hospital South
 - 04 Substance Abuse Services
 - 05 Children's Mental Health
 - 06 Community Hospitalization
- 74 Developmental Disabilities Svcs.
 - 01 Community Developmental Disabilities
 - 02 Idaho State School and Hospital
- 91 Domestic Violence Council
- 92 Developmental Disabilities Council
- 95 Council Deaf & Hearing Impaired

INSURANCE, DEPT. OF

- 280 Insurance, Department of
 - 30 Insurance Regulation
 - 50 Division of State Fire Marshall

JUVENILE CORRECTIONS, DEPT. OF

- 285 Juvenile Corrections, Department of
 - 01 Administration
 - 02 Community Services
 - 03 Institutions
 - 04 Juvenile Justice Commission

TRANSPORTATION DEPT.

- 290 Transportation Department, Idaho
 - 01 Management & Administrative Services
 - 02 Planning
 - 03 Motor Vehicles
 - 04 Highway Operations
 - 05 Capital Facilities
 - 06 Contract Construction & Right of Way
 - 07 Aeronautics
 - 08 Public Transportation

INDUSTRIAL COMMISSION

- 300 Industrial Commission
 - 01 Compensation
 - 02 Rehabilitation
 - 03 Crime Victims
 - 04 Adjudication

LANDS, DEPT. OF

- 320 Lands, Department of
 - 01 Administration
 - 03 Forest Resources
 - 04 Land, Range, and Minerals

- 07 Fire Management
- 09 Scaling Practices
- 322 Endowment Fund Investment Bd.
- 01 Endowment Investments

POLICE, IDAHO STATE

- 330 Police, Idaho State
 - 01 Director's Office
 - 02 Investigations
 - 03 Patrol
 - 04 Law Enforcement Programs
 - 05 Peace Officers Standards and Training
 - 06 Support Services
 - 07 Forensics
 - 10 Executive Protection
- 331 Brand Inspector
 - 01 Brand Board
- 332 Racing Commission, State
 - 01 Racing Commission

PARKS & REC., DEPT. OF

- 340 Parks & Recreation, Department of
 - 01 Management Services
 - 02 Operations
 - 03 Capital Projects
- 341 Lava Hot Springs Foundation
 - 07 Lava Hot Springs

REV & TAX, DEPT. OF

- 351 Tax Appeals, State Board of
 - 01 Tax Appeals
- 352 Tax Commission, State
 - 10 Management Services
 - 20 Audit and Collections
 - 30 Revenue Operations
 - 40 County Support

WATER RESOURCE, DEPT. OF

- 360 Water Resources, Department of
 - 10 Management and Support
 - 20 Planning/Technical Services
 - 30 Energy
 - 40 Snake River Basin Adjudication
 - 50 Water Management
 - 70 Northern Idaho Water Rights Adjudication

SELF-GOVERNING AGENCIES

- 421 Pharmacy, State Board of
 - 10 Pharmaceutical Regulation
- 422 Accountancy, State Board of
 - 10 Accounting Regulation
- 423 Dentistry, State Board of
 - 01 Dental Practice Act
- 424 Engineers/Land Surveyors, Bd of Prof
 - 01 Board of Prof. Eng. & Land Surveyor
- 425 Medicine, State Board of
 - 10 Medical Licensing
- 426 Nursing, State Board of
 - 10 Nursing Board

SELF-GOVERNING AGENCIES (cont.)

- 427 Occupational Licenses, Bureau of
 - 01 Licensing Programs
- 429 Real Estate Commission
 - 10 Real Estate Regulation
- 430 Geologists, State Board of
 - 01 Board of Professional Geologists
- 432 Certified Shorthand Reporters
 - 01 Certified Shorthand Reporters
- 434 Outfitters and Guides
 - 10 Outfitters & Guides Programs
- 435 Veterinary Medicine, Board of
 - 10 Board of Veterinary Medicine
- 440 Lottery, Idaho State
 - 01 Lottery Commission
- 441 Hispanic Commission
 - 01 Hispanic Programs
- 442 Examiners, Board of
 - 05 Board of Examiners
- 443 Appellate Public Defender, State
 - 01 Appellate Public Defender
- 444 Veteran's Services, Division of
 - 01 Service to Veterans
- 450 Building Safety, Division of
 - 02 Building Safety

PUBLIC SCHOOLS

- 500 Public School Support
 - 10 Administrators
 - 20 Teachers
 - 30 Operations
 - 40 Children's Programs
 - 50 Facilities

EDUC., OFFICE OF STATE BOARD

- 501 Education, State Board of
 - 01 State-wide Needs
 - 02 OSBE Administration
- 502 Deaf and Blind, School for the
 - 01 Idaho School for the Deaf/Blind
 - 02 Outreach Services
- 503 Professional-Technical Education
 - 01 State Leadership & Technical Asst.
 - 02 General Programs
 - 03 Post-Secondary Programs
 - 04 Underprepared Adults
 - 05 Career Information System
- 505 Community Colleges
 - 04 Community Colleges
- 510 College & Universities
 - 01 General Education
- 514 Agricultural Research/Ext.-U of I
 - 02 Agricultural Research & Extension
- 515 Health Programs
 - 01 WOI Veterinary Medicine
 - 02 WWAMI Medical Education
 - 03 IDEP Dental Education
 - 04 Univ. of Utah

EDUC., OFFICE OF STATE BOARD (cont.)

- 05 Family Practice Residency
- 06 WICHE
- 07 Rural Physicians Incentive Program
- 516 Special Programs
 - 01 Forest Utilization Research
 - 02 Idaho Geological Survey
 - 03 Scholarships & Grants
 - 04 Museum of Natural History
 - 05 Small Business Development Centers
 - 06 Idaho Council on Economic Education
 - 07 Idaho Council for Technology in Learning
 - 08 Tech Help
- 520 Public Broadcasting
 - 01 Idaho Public Broadcasting
- 521 Library, State
 - 01 Library Services
- 522 Historical Society, State
 - 01 Historical Preservation & Education
 - 04 Historical Sites Maintenance
- 523 Vocational Rehabilitation
 - 01 Renal Disease
 - 02 Vocational Rehabilitation
 - 03 State Epilepsy Program
 - 05 Work Services Community Supported Employment

PUBLIC UTILITIES COMM.

- 900 Public Utilities Commission
 - 04 Public Utilities Commission

CATASTROPHIC HEALTH CARE

- 903 Catastrophic Health Care
 - 01 Catastrophic Health Care

STATE INDEPENDENT LIVING COUNCIL

- 905 State Independent Living Council
 - 01 SILC

PUBLIC HEALTH DISTRICTS

- 950 Public Health Districts
 - 01 Public Health Districts

CAPITAL BUDGET

- 990 Capital Budget
 - 03 Capital Budget

APPENDIX B

FY 2008 DECISION UNIT CATEGORY NUMBERS

DU Category

- 1.00 **FY 2006 TOTAL APPROPRIATION**
- 1.10 Net FTP or Fund Adjustments
 - 1.11 *Lump Sum Allocation*
 - 1.12 *Noncognizable Adjustments*
- 1.20 Net Object Transfers
- 1.30 Net Transfers Between Programs
- 1.40 Receipts to Appropriation
- 1.50 Governor's Holdback/Board of Examiner's Reduction
- 1.60 Reverted Appropriation Balances
- 1.70 Reappropriation
- 1.90 Other Adjustments
- 2.00 **FY 2006 ACTUAL EXPENDITURES**
- 3.00 **FY 2007 ORIGINAL APPROPRIATION**
- 4.00 **Appropriation Adjustments**
 - 4.10 Reappropriation
 - 4.20 Surplus Eliminator
 - 4.30 Supplemental
 - 4.40 Rescission
 - 4.60 Deficiency Warrants
 - 4.70 Revenue Adjustments
 - 4.90 Other Adjustments
 - 4.91 *Lump Sum Allocation*
- 5.00 **FY 2007 TOTAL APPROPRIATION**
- 6.00 **Expenditure Adjustments**
 - 6.10 Lump Sum Allocation
 - 6.20 Governor's Holdback
 - 6.30 FTP or Fund Adjustment
 - 6.40 Object Transfers
 - 6.50 Transfer Between Programs
 - 6.60 Board of Examiner's Reduction
 - 6.90 Other Adjustments
- 7.00 **FY 2007 ESTIMATED EXPENDITURES**
- 8.00 **Base Adjustments**
 - 8.10 FTP or Fund Adjustments
 - 8.20 Object Transfers
 - 8.30 Transfer Between Programs
 - 8.40 Removal of One-Time Expenditures
 - 8.50 Base Reduction
 - 8.90 Other Adjustments

DU Category

- 9.00 **FY 2008 BASE**
- 10.00 **Program Maintenance**
 - 10.10 Employee Benefit Costs
 - 10.11 *Change in Benefit Costs*
 - 10.19 *Fund Shift*
 - 10.20 Inflationary Adjustments
 - 10.21 *General Inflation Adjustments*
 - 10.22 *Medical Inflation Adjustments*
 - 10.29 *Fund Shift*
 - 10.30 Replacement Items
 - 10.40 Interagency Nonstandard Adjustments
 - 10.41 *Attorney General Fees*
 - 10.42 *Refactored Classes*
 - 10.43 *Legislative Audits*
 - 10.44 *Building Svcs Space Charge*
 - 10.45 *Risk Management Cost Increases*
 - 10.46 *Controller's Fee Charge*
 - 10.47 *Treasurer's Fee Charge*
 - 10.50 Annualizations
 - 10.60 Change in Employee Compensation
 - 10.61 *Salary Multiplier*
 - 10.62 *Group and Temporary*
 - 10.63 *Elected Official Salary Increase*
 - 10.69 *Fund Shift*
 - 10.70 Nondiscretionary Adjustments
- 11.00 **FY 2008 TOTAL MAINTENANCE**
- 12.00 **Line Items**
 - 12.01 Descriptive Title/Priority 1
 - 12.02 Descriptive Title/Priority 2
 - 12.80 Revenue Adjustments
 - 12.90 Lump Sum Allocation
- 13.00 **FY 2008 TOTAL REQUEST**

APPENDIX C

GLOSSARY OF TERMS

TERM	DEFINITION
Activity	STARS reporting group for specific financial transactions impacting defined users.
Agency	An administrative division of the department or reporting entity for which a budget request package is submitted, e.g., Department of Finance, DFM, etc.
Appropriation	The authority provided by the Legislature to an agency to spend revenues derived from a variety of sources including the state General Fund. Actual cash available in the respective funds also limits spending.
Base	Starting point for development of a fiscal year's budget request. The base reflects previous year's expenditures plus or minus expenditure adjustments and base adjustments.
Board of Examiners Reduction	A reduction in the appropriation of an agency directed by the State Board of Examiners in consultation with the Division of Financial Management.
Budget and Policy Analysis	The unit within the Legislative Services Office responsible for development and presentation of budget and policy information to Legislators.
Budget Unit	Appropriation control mechanism within STARS used to differentiate between appropriated and non-appropriated elements within an agency's program structure.
Capital Outlay (CO)	Object class from which expenditures for land, highways, buildings fixtures, automobiles, machinery, equipment, and furniture with a useful life greater than two years are recorded.
Capitalized Lease	Multi-year lease of land, buildings, vehicles, computers, machinery, office equipment or other property with a useful life greater than two years and in which the ownership of such items is to be transferred to the agency at the end of the lease term.
Caseload Changes	Increases or decreases in clients required to be served by state agencies or enrollment numbers in public school or colleges and universities. Caseload changes do not include changes in benefit levels for existing clients.
Change in Employee Compensation (CEC)	Cost of salary increases for agency personnel. CEC is calculated using form B6 and the calculation factor determined by DFM. CEC is requested in DU 10.61.
Continuous Appropriations	Statutory appropriations not set by annual legislative action. Actual expenditures are based on program needs and cash availability.
Decision Unit (DU)	A specific item in the budget request. Decision units are standardized in order that statewide information may be summarized and reported. A table of decision unit categories can be found in Appendix B of this manual.

TERM	DEFINITION
Deficiency Warrants	Expenditures that are authorized but for which no specific appropriation is provided until after the expense amount is known. Examples include fire suppression costs and agricultural pest eradication expenses.
Division of Financial Management (DFM)	The Division of Financial Management is the Governor's Budget Office. The Division assists the Governor in developing revenue projections and agency expenditure recommendations for presentation to the Legislature.
Employee Benefit Costs	A budgetary adjustment for changes (generally increases) in the cost of maintaining a range of employer-paid benefits for state employees such as Social Security, retirement (PERSI), unemployment insurance, and health insurance.
Encumbrances	Obligations for expenses incurred in one fiscal year but not paid until after the end of the same fiscal year.
Line Items	Additional decision units requesting funding for new or expanded activities after maintenance of current operations.
Expenditures	Cash outlays for items necessary and essential to the operation of the agency but not including encumbrances.
Full-time Positions (FTP)	Full-time and part-time permanent agency staffs who are not part of group or board positions. The number of FTP is normally capped by the Legislature for most state agencies each fiscal year.
Function	Grouping of agency activities into areas of like purpose in STARS.
Fund	A unit within the accounting system for collection of revenue and expenditure information from specific sources.
Goal	Focus of agency resources that will support the overall mission of the organization.
Governor's Holdback	Authority given to the Governor to temporarily limit expenditures of agencies due to shortfalls in revenue projections for the fiscal year.
Information Technology Resource Management Council (ITRMC)	ITRMC plans and coordinates the state's approach to information technology. Administratively the ITRMC resides in the Department of Administration.
Legislative Services Office (LSO)	Full-time staff who serve the Legislature. LSO includes Budget and Policy Analysis, the Legislative Audits, Research and Legislation.
Lump Sum	Legislative authority to expend appropriated funds from any Object Class the agency determines appropriate.
Maintenance of Current Operations	Resources needed to continue current levels of service.

TERM	DEFINITION
Noncognizable Funds	Non state funds obtained after appropriations are established and from which expenditures must be made prior to the next legislative session. Use of noncognizable funds must be approved by DFM.
Object Code (Class)	Categories of expenditures. Object Code Classes include Personnel Costs (PC), Operating Expenditures (OE), Capital Outlay (CO), Trustee and Benefit Payments (TB), and Lump Sum (LS).
Object Transfers	Movement of funds between appropriated Object Classes. Funds may be moved from Personnel Costs, Operating Expenditures, and Trustee and Benefits Payments to any other object class. Funds may not be moved into Personnel Costs or out of Capital Outlay without legislative action. All object class transfers require DFM approval.
Objective	Means to achieve a long-term goal.
One-time	Spending authority granted for one budget year only. One-year grants or capital purchases are examples of uses of one-time funding. One-time funding is removed prior to establishment of the base budget for the following fiscal year.
Operating Expenditures (OE)	Object Class from which expenditures for daily operations of the agency are recorded.
Outcome	Results of program services on the constituent group served.
Output	Number of services performed by an activity within a program.
Performance Report	Agency information regarding completion of targeted performance standards that are part of agency strategic plans. Information is reported in the budget request document on form B3 and B3.1 and compiled as Part III of the Governor's Executive Budget message.
Personnel Costs (PC)	Object Class from which expenditures for wages, salaries, and benefits of agency staff are recorded. This includes temporary staff funded in group positions. (Contract temp services are recorded in Operating Expenditures.)
Program	An agency or part of an agency identified for budgeting purposes. Programs may be functions or activities within an agency depending on the agency's STARS structure.
Program Transfers	Movement of funds between more than one budgeted program within an agency. Program transfers are limited to 10% cumulative change from the appropriated amount for any program affected by the transfer.
Reclassify	Upon the request of an agency, a specific position may be reclassified upward or downward as determined by the Division of Human Resources. For example, an agency may request an Administrative Assistant 1 position to be reclassified as an Administrative Assistant 2 position.

TERM	DEFINITION
Reappropriations	Unused funds from a previous fiscal year available through Legislative action for use in the current fiscal year. Commonly known as Carryover Authority.
Receipts to Appropriation	Money received from the sale of assets or insurance settlements that is added back to the appropriated object class from which the asset was originally acquired.
Refactor	The Division of Human Resources may revise the pay grade for an entire class of positions statewide. For example, the pay grade for all Administrative Assistant 1 positions throughout the state could be refactored from pay grade F to pay grade G. Refactoring requires approval from the Division of Financial Management if there would be fiscal impact.
Rescission	A change to the appropriation that reduces spending authority that is granted by the Legislature in the current fiscal year.
STARS	ST atewide A ccounting and R eporting S ystem operated by the State Controller's Office.
State Board of Examiners	A board consisting of the Governor, the Secretary of State, and the Attorney General with the State Controller acting as secretary to the Board. The Board of Examiners reviews all claims against the state.
Statewide Cost Allocation Plan (SWCAP)	State plan for implementing federally approved indirect cost allocation among all state funding sources.
Statewide Goals and Objectives	Structure within STARS used to provide expenditure information on a statewide functional basis.
Strategy	Action or activity leading to the completion of an objective.
Supplemental Appropriation	A change to the appropriation that adds to, reduces, or adjusts spending authority between Objects that is granted by the Legislature in the current fiscal year.
Trustee and Benefit Payments (TB)	An expenditure class through which funding for authorized payments can be passed through to eligible individuals (e.g. scholarships, public assistance, retirement benefits) or to other governmental entities for the provision of services (e.g. intra or intergovernmental contracts, state support for local community college districts, community development block grants).
Wage and Salary Report	A series of reports produced by the Employee Information System Unit of the State Controller's Office which identify wages, salaries and related benefit costs for all budgeted positions and also projects increases in costs for the current and following fiscal years.

APPENDIX D

New Position Cost Calculation

Assumptions for FY 2008:

Hours:	2080	\$7,475	fixed costs
Factor:	5%	23.00%	variable costs*

SCHEDULE H				FY 2008 New Position Cost			
Hourly Salary Effective FY 2006				at Minimum +5%			
Pay Grade	Minimum	Policy	Maximum	Hourly	Salary	Benefits	Total
21	\$6.73	\$8.98	\$11.22	\$7.07	\$14,700	\$10,900	\$25,600
22	7.01	9.35	11.68	7.36	15,300	11,000	26,300
23	7.29	9.71	12.14	7.65	15,900	11,100	27,000
24	7.59	10.11	12.64	7.97	16,600	11,300	27,900
25	7.91	10.54	13.18	8.31	17,300	11,500	28,800
26	8.26	11.01	13.76	8.67	18,000	11,600	29,600
27	8.64	11.51	14.39	9.07	18,900	11,800	30,700
28	9.04	12.06	15.07	9.49	19,700	12,000	31,700
29	9.49	12.65	15.81	9.96	20,700	12,200	32,900
30	9.96	13.29	16.61	10.46	21,800	12,500	34,300
31	10.48	13.98	17.47	11.00	22,900	12,700	35,600
32	11.04	14.73	18.41	11.59	24,100	13,000	37,100
33	11.65	15.54	19.42	12.23	25,400	13,300	38,700
34	12.31	16.42	20.52	12.93	26,900	13,700	40,600
35	13.03	17.37	21.17	13.68	28,500	14,000	42,500
36	13.81	18.41	23.01	14.50	30,200	14,400	44,600
37	14.65	19.54	24.42	15.38	32,000	14,800	46,800
38	15.57	20.76	25.96	16.35	34,000	15,300	49,300
39	16.58	22.10	27.63	17.41	36,200	15,800	52,000
40	17.67	23.56	29.45	18.55	38,600	16,400	55,000
41	18.86	25.15	31.43	19.80	41,200	16,900	58,100
42	20.16	26.88	33.60	21.17	44,000	17,600	61,600
43	21.58	28.78	35.97	22.66	47,100	18,300	65,400
44	23.14	30.85	38.56	24.30	50,500	19,100	69,600
45	24.84	33.12	41.40	26.08	54,200	19,900	74,100
46	26.71	35.61	44.51	28.05	58,300	20,900	79,200
47	28.75	38.34	47.92	30.19	62,800	21,900	84,700
48	31.00	41.34	51.67	32.55	67,700	23,000	90,700
49	33.47	44.63	55.79	35.14	73,100	24,300	97,400
50	36.19	48.26	60.32	38.00	79,000	25,600	104,600
51	39.19	52.25	65.31	41.15	85,600	27,200	112,800
52	42.49	56.66	70.82	44.61	92,800	28,800	121,600
53	46.14	61.52	76.90	48.45	100,800	30,700	131,500
54	50.17	66.90	83.62	52.68	109,600	32,700	142,300
55	54.63	72.84	91.05	57.36	119,300	34,900	154,200

* assumes classified employee, regular retirement, and an average workers' compensation rate of 1.77%.